

# **MATJHABENG LOCAL MUNICIPALITY**



## **MFMA IN-YEAR FINANCIAL REPORT**

**FEBRUARY 2026**

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# **PART 1**

## **1. INTRODUCTION**

The purpose of this report is to comply with Section 71 of the Municipal Finance Management Act No. 56 of 2003 and the requirements as promulgated in Government Gazette 32141 dated 17 April 2009.

Section 71 of the Municipal Finance Management Act and in terms of Section 28 of the Government Notice 32141 dated 17 April 2009, regarding the “ Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

“Section 71(1) the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflection the following particulars for that month and for the financial year up to the end of that month.

Section 28 states that the monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of the section 168(1) of the Act.

The reporting period ending 28 February 2026, ten working days reporting limit expired on 13 March 2026.

Herewith please find the In-year Report for the period ending 28 February 2026 in compliance with the above-mentioned legislation and regulations.

The budget of the Matjhabeng Local Municipality is implemented in accordance with the Service Delivery and Budget Implementation plan. The implementation thereof is indicated on Annexure A and an explanation regarding the variances is included.

## **2. RESOLUTION**

To be inserted after Council meeting.

## **3. EXECUTIVE SUMMARY**

The Statement of Financial Performance details the revenue by source type and expenditure by input type. The total revenue for the month excluding grants is R253 143 142 with a variance of 11%, which indicates that the revenue received was below the budgeted amount with R50 142 723. The total operating expenditure is R177 697 700 with a variance of 52% which indicates underspending of R123 593 921 against the budgeted amount for the same period. The Municipality had a surplus of R65 824 923 for the month after capital payments, this means that the amount received is above the amounts paid.

The pay rate on consumer services for February 2026 was 63% and the total income including prepaid sales & Unidentified Receipts percentage was 67%, six percent decrease from the month of January 2026 which is in line with budgeted average pay rate of 70% and not National Treasury norm of 95%.

The Municipality is currently implementing stringent credit control action and measures against defaulters to ensure that all collectable arrears are recovered.

## 4. QUALITY CERTIFICATION

### MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, ....., The Acting Municipal Manager of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the month of February 2026 (M08) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: \_\_\_\_\_

Municipal Manager of: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

### CHIEF FINANCIAL OFFICER'S QUALITY CERTIFICATION

I, ....., The Acting Chief Financial Officer of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the month of February 2026 (M08) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: \_\_\_\_\_

Chief Financial Officer of: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## PART II - BUDGET PERFORMANCE OVERVIEW

### 5. OPERATING REVENUE

The Statement of Financial Performance (SFP) in Annexure A, Table C4 details the revenue by source type and expenditure by input type. The summary report indicates the following:

FS184 Matjhabeng - Operating Revenue - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	504 331	516 354	516 354	42 750	312 403	344 236	(31 833)	-9%	516 354
Service charges	1 737 961	1 986 252	1 870 510	153 546	1 261 217	1 301 020	(39 802)	-3%	1 870 510
Investment revenue	5 592	5 472	5 472	603	4 319	3 648	671	18%	5 472
Transfers and subsidies - Operational	738 185	781 418	781 418	1 368	586 905	520 945	65 960	0	781 418
Other own revenue	695 445	1 247 093	1 247 093	56 244	427 888	831 395	(403 508)	-49%	1 247 093
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 681 515</b>	<b>4 536 590</b>	<b>4 420 848</b>	<b>254 511</b>	<b>2 592 732</b>	<b>3 001 245</b>	<b>(408 513)</b>	<b>-14%</b>	<b>4 420 848</b>

The total revenue by source excluding grants shows a variance of 11% which indicates that the revenue received for the month of February 2026 was below the budgeted amount with R50 142 723.

The major operating revenue variances against the budget are:

- Property Rates
- Service Charges
- Other own revenue

## 6. BILLING VS ACTUAL COLLECTION PERFORMANCE ANALYSIS

The table below will give an indication of the actual revenue collected against the actual billing.

Description	Actual for the month	For the year to date (2025/26)
Total Billing	269 932 345	2 170 577 764
Less: Indigent Billing	3 596 994	17 456 141
Less: Other Billing	11 262 411	86 425 200
<b>Actual Billing</b>	<b>255 072 940</b>	<b>2 066 696 423</b>
<b>Actual Revenue Received</b>	<b>159 858 953</b>	<b>1 024 586 360</b>
Consumer Revenue	117 047 443	839 126 654
Other Revenue & Unallocated receipts	42 811 510	185 459 706
Interest (Billing)	51 782 253	393 027 208
<b>Actual Billing less Interest Billing</b>	<b>203 290 687</b>	<b>1 673 669 215</b>
Prepaid Sales	8 464 357	68 774 397
Allocations to votes & Employees Salary deductions	2 847 392	47 402 679
<b>Actual Income including Prepaid Sales &amp; Allocations to votes</b>	<b>171 170 701</b>	<b>1 140 763 436</b>

The pay rate on consumer services for February 2026 was 63% and the total income including prepaid sales & Unidentified Receipts percentage was 67% and total income percentage was 83%. In order for the Municipality to be financially sustainable the pay rate will have to be increased to 80% on the consumer services.

## 7. OPERATING EXPENDITURE

The Statement of Financial Performance (SFP) in Annexure A, Table C4 details the revenue by source type and expenditure by input type. The summary report indicates the following:

FS184 Matjhabeng - Operating Expenditure - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
Employee costs	1 122 585	1 051 160	1 051 160	85 465	699 114	700 777	(1 663)	-0%	1 051 160
Remuneration of Councillors	9 590	43 417	40 452	753	6 235	28 352	(22 116)	-78%	40 452
Depreciation and amortisation	283 894	279 381	279 381	–	–	186 254	(186 254)	-100%	279 381
Interest	147 453	206 612	156 301	7	6 866	127 679	(120 814)	-95%	156 301
Inventory consumed and bulk purchases	1 731 258	2 170 407	2 150 368	61 328	592 621	1 437 426	(844 805)	-59%	2 150 368
Transfers and subsidies	–	1 494	698	–	26	809	(783)	-97%	698
Other expenditure	1 839 885	770 951	725 403	30 144	(34 661)	495 971	(530 633)	-107%	725 403
<b>Total Expenditure</b>	<b>5 134 664</b>	<b>4 523 421</b>	<b>4 403 762</b>	<b>177 698</b>	<b>1 270 200</b>	<b>2 977 268</b>	<b>(1 707 067)</b>	<b>-57%</b>	<b>4 403 762</b>

The total operating expenditure shows a variance of 52% which indicates an underspending of R123 593 921 against the budgeted amount for the month of February 2026.

The major operating expenditure variances against budget are:

- Inventory consumed and bulk purchases
- Depreciation and amortisation
- Other Expenditure

## 8. MATERIAL VARIANCES TO THE SDBIP

Annexure A, Table SC1 gives the reasons for the variances.

## 9. CAPITAL EXPENDITURE

The Statement of Capital Expenditure in Annexure A, Table C5 details categorized capital expenditure by municipal vote. The summary report indicates the following:

FS184 Matjhabeng - Capital Expenditure - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	157 446	140 263	188 200	20 172	127 462	117 660	9 802	8%	188 200
Capital transfers recognised	145 316	111 679	111 869	3 587	64 515	74 683	(10 168)	-14%	111 869
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	12 130	28 584	76 331	16 584	62 947	42 978	19 970	46%	76 331
<b>Total sources of capital funds</b>	<b>157 446</b>	<b>140 263</b>	<b>188 200</b>	<b>20 172</b>	<b>127 462</b>	<b>117 660</b>	<b>9 802</b>	<b>8%</b>	<b>188 200</b>

The above table shows that The Municipality had an over-spending with a variance of R4 488 158,93 (28% variance) with regards to capital expenditure against the budget amount of R15 683 367,33 for the reporting month.

## 10. EXPENDITURE ON REPAIRS & MAINTENANCE BY ASSET CLASS

Supporting documentation, Table SC13C details categorized Repairs & Maintenance by asset class. The summary report indicates the following:

<b>PROJECTS: REPAIRS &amp; MAINTENANCE</b>	<b>Actual For the Month</b>	<b>Actual YTD</b>	<b>Budget for the month</b>	<b>Adjustment Budget 2025/2026</b>	<b>Budget 2025/2026</b>
Repairs & Maintenance	7 296 984	52 943 069	30 816 233	369 794 801	401 861 524

## 11. DEBTORS AGE ANALYSIS

AGE ANALYSIS OF DEBTORS FOR THE MONTH FEBRUARY 2026									
Detail	> 30 days	>30 <60 days	> 60 < 90 days	> 90 < 120 days	> 120 < 150 days	> 150 < 180 days	> 180 < 1 year	Over 1 year	Total
<b>Debtors Age Analysis By Income Source</b>									
Trade and Other Receivables from Exchange Transactions - Water	61 406 020	51 368 303	49 810 827	49 231 967	49 145 900	52 437 287	389 632 663	2 217 003 349	<b>2 920 036 317</b>
Trade and Other Receivables from Exchange Transactions - Electricity	79 169 914	33 884 578	29 679 363	27 589 804	23 978 909	34 129 636	153 967 811	447 260 681	<b>829 660 696</b>
Receivables from Non-exchange Transactions - Property Rates	38 314 424	25 995 502	23 942 847	23 258 272	22 546 039	22 110 321	153 335 463	759 440 625	<b>1 068 943 494</b>
Receivables from Exchange Transactions - Waste Water Management	23 322 249	20 452 912	19 945 676	19 780 054	19 544 784	21 147 117	148 311 773	1 043 612 766	<b>1 316 117 332</b>
Receivables from Exchange Transactions - Waste Management	14 517 271	12 640 027	12 290 911	12 159 872	12 004 200	13 108 003	93 331 688	643 597 281	<b>813 649 254</b>
Receivables from Exchange Transactions - Property Rental Debtors	1 772 445	1 723 023	1 720 799	1 713 332	1 713 344	1 714 910	11 754 243	165 780 526	<b>187 892 622</b>
Interest on Arrear Debtor Accounts	52 831 962	51 883 240	52 129 910	51 085 935	48 555 407	47 788 602	385 282 539	1 784 263 153	<b>2 473 820 748</b>
Other	3 362 668	524 757	379 295	560 745	279 981	413 733	4 069 444	-758 150 495	<b>-748 559 873</b>
<b>Total</b>	<b>274 696 954</b>	<b>198 472 343</b>	<b>189 899 628</b>	<b>185 379 982</b>	<b>177 768 563</b>	<b>192 849 609</b>	<b>1 339 685 624</b>	<b>6 302 807 887</b>	<b>8 861 560 589</b>
<b>Debtors Age Analysis By Customer Group</b>									
Organs of State: National Public Works	5 112 793	4 366 114	3 816 877	2 784 625	556 240	360 329	2 547 976	14 473 530	<b>34 018 483</b>
Organs of State: Provincial Public Works, Roads and Transport	8 447 251	7 631 471	7 524 672	7 352 391	7 363 442	8 733 301	44 239 271	94 802 101	<b>186 093 899</b>
Organs of State: National Basic Education	2 615 716	2 009 600	1 879 251	1 733 268	2 208 321	1 735 952	13 978 905	27 592 128	<b>53 753 141</b>
Commercial	77 945 714	33 021 551	29 053 325	27 098 061	26 157 285	30 488 620	188 385 205	1 327 271 599	<b>1 739 421 361</b>
Households	180 575 480	151 443 607	147 625 504	146 411 636	141 483 275	151 531 407	1 090 534 266	4 838 668 530	<b>6 848 273 705</b>
Other									<b>-</b>
	<b>274 696 954</b>	<b>198 472 343</b>	<b>189 899 628</b>	<b>185 379 982</b>	<b>177 768 563</b>	<b>192 849 609</b>	<b>1 339 685 624</b>	<b>6 302 807 887</b>	<b>8 861 560 589</b>

## 12. CREDITORS AGE ANALYSIS

AGE ANALYSIS OF CREDITORS FOR THE MONTH FEBRUARY 2026									
Detail	< 0 - 30 days	> 30 < 60 days	> 60 < 90 days	> 90 < 120 days	> 120 < 150 days	> 150 < 180 days	> 180 < 1 year	Over 1 year	Total
Bulk Electricity	185 198 735	-	91 412 937	7 171 505 831	-	-	-	-	7 448 117 503
Bulk Electricity - FBE	1 354 838	1 401 384	-	-	-	-	-	-	2 756 222
Bulk Electricity - Small Accounts	423 797	361 405	266 790	1 954 767	-	-	-	-	3 006 760
Bulk Water	126 102 782	149 802 083	90 832 766	128 466 016	132 813 822	147 180 910	121 072 380	10 837 250 420	11 733 521 181
PAYE deductions	14 400 029	-	-	-	-	-	-	-	14 400 029
VAT (output less input)	7 560 939	-	-	-	-	-	-	-	7 560 939
Pensions/Retirement/Other	27 715 619	-	-	-	-	-	-	-	27 715 619
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	18 125 098	11 294 671	5 439 706	275 211 308	-	-	-	-	310 070 782
Auditor General	810 526	421 140	1 476 898	4 506 383	-	-	-	-	7 214 947
Other	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>381 692 362</b>	<b>163 280 684</b>	<b>189 429 097</b>	<b>7 581 644 305</b>	<b>132 813 822</b>	<b>147 180 910</b>	<b>121 072 380</b>	<b>10 837 250 420</b>	<b>19 554 363 981</b>

### 13. INVESTMENT PORTFOLIO ANALYSIS

INVESTMENTS FOR THE MONTH OF FEBRUARY 2026							
	ACC TYPE	OPENING BALANCE	INTEREST EARNED	INTEREST PAID	CR / TRANSFERS	DR/ TRANSFERS	CLOSING BALANCE
SEED Investment/Budget Reform Inv (90-9461-7107)	Call Account	925 310,41	4 361,63				929 672,04
CMIP Funds + MIG (91-0668-4115)	Call Account	67 844 489,86	290 872,53			15 200 000,00	52 935 362,39
LED (91-0668-4157)	Call Account	1 246,85	3,59				1 250,44
Equitable Share & FMG (91-0668-4238)	Call Account	1 482,77	4,27				1 487,04
Skills Development (91-1114-1338)	Call Account	1 318,52	3,79				1 322,31
Restructuring Grant (91 2351 5666)	Call Account	1 246,85	3,59				1 250,44
Standard Bank Account (08 883 104 3-001)	Money Market	41 644 948,07	215 640,96				41 860 589,03
Standard Bank Account (08 883 104 3-002)	48-Hour Notice Depos	263 463,05	1 414,76				264 877,81
Standard Bank Account (08 883 104 3-003)	32 Days Notice Depos	10 427 336,43	61 549,85				10 488 886,28
<b>Total</b>		<b>121 110 842,81</b>	<b>573 854,97</b>	<b>-</b>	<b>-</b>	<b>15 200 000,00</b>	<b>106 484 697,78</b>
Fixed		-	-	-	-	-	-
Call Accounts		68 775 095,26	295 249,40	-	-	15 200 000,00	53 870 344,66
Money Market		41 644 948,07	215 640,96	-	-	-	41 860 589,03
Other		10 690 799,48	62 964,61	-	-	-	10 753 764,09
<b>Total</b>		<b>121 110 842,81</b>	<b>573 854,97</b>	<b>-</b>	<b>-</b>	<b>15 200 000,00</b>	<b>106 484 697,78</b>

### 14. ALLOCATION OF GRANT RECEIPTS & EXPENDITURE

AMOUNT OF ALLOCATIONS RECEIVED & SPENT	Funds Received for the month	Funds Spent during the month	Funds Spent during the month VAT EXCL	Funds Received year to date	Funds Spent year to date	Funds Spent year to date VAT EXCL	Approved Roll Over	Adjustment Budget 2025/2026	Budget 2025/2026	YTD Retention	Amount Available
<b>OPERATIONAL</b>	<b>506 000</b>	<b>102 798</b>	<b>102 798</b>	<b>588 435 872</b>	<b>588 160 574</b>	<b>588 154 412</b>	-	<b>782 618 872</b>	<b>782 618 872</b>	-	<b>275 298</b>
Equitable Share	-	-	-	582 548 000	582 548 000	582 548 000		776 731 000	776 731 000	-	-
FMG	-	102 798	102 798	3 000 000	2 669 928	2 669 928		3 000 000	3 000 000	-	330 072
EPWP	506 000	-	-	1 687 000	1 687 000	1 687 000		1 687 000	1 687 000	-	-
SETA	-	-	-	1 200 872	1 255 646	1 249 484		1 200 872	1 200 872	-	-54 774
<b>CAPITAL</b>	<b>7 979 000</b>	<b>6 289 610</b>	<b>5 537 075</b>	<b>84 707 000</b>	<b>76 306 928</b>	<b>66 834 491</b>	-	<b>148 201 000</b>	<b>148 301 000</b>	<b>4 346 680</b>	<b>4 053 392</b>
MIG & PMU	2 993 000	3 526 184	3 134 096	55 464 000	53 460 329	46 967 883		109 958 000	109 958 000	4 346 680	-2 343 009
WSIG	-	1 269 411	1 103 836	14 997 000	13 025 658	11 326 659		23 997 000	23 997 000	-	1 971 342
INEG	4 986 000	1 494 014	1 299 143	14 246 000	9 442 996	8 211 301		14 246 000	14 246 000	-	4 803 004
MDRG	-	-	-	-	377 945	328 648		-	-	-	-377 945
NDPG	-	-	-	-	-	-		-	100 000	-	-
	<b>8 485 000</b>	<b>6 392 408</b>	<b>5 639 873</b>	<b>673 142 872</b>	<b>664 467 502</b>	<b>654 988 903</b>	-	<b>930 819 872</b>	<b>930 919 872</b>	<b>4 346 680</b>	<b>4 328 690</b>

## 15. CAPITAL PROGRAMME PERFORMANCE

ACTUAL CAPITAL EXPENDITURE PER VOTE						
TABLE 6 -- [S71(1)(d)]	Budget for the Month	Capex for the Month	Capex year to date	Adjustment Budget 2025/2026	Budget 2025/2026	Amount Available
<b>Governance and administration</b>	<b>2 297 242</b>	<b>314 172</b>	<b>27 156 703</b>	<b>27 566 898</b>	<b>7 000 000</b>	<b>410 195</b>
Executive and council	2 010 780	-	23 908 801	24 129 364	7 000 000	220 563
Finance and administration	286 461	314 172	3 247 902	3 437 534	-	189 632
Internal audit	-	-	-	-	-	-
<b>Community and public safety</b>	<b>1 582 640</b>	<b>-</b>	<b>2 876 432</b>	<b>18 991 676</b>	<b>35 413 575</b>	<b>16 115 244</b>
Community and social services	699 870	-	2 187 189	8 398 440	24 774 645	6 211 251
Sport and recreation	847 541	-	315 795	10 170 490	10 638 930	9 854 695
Public safety	31 496	-	328 648	377 946	-	49 298
Housing	-	-	-	-	-	-
Health	3 733	-	44 800	44 800	-	-
<b>Economic and environmental services</b>	<b>1 781 874</b>	<b>73 110</b>	<b>14 104 090</b>	<b>21 382 492</b>	<b>5 000 000</b>	<b>7 278 402</b>
Planning and development	23 158	-	165 214	277 896	-	112 682
Road transport	1 758 716	73 110	13 938 876	21 104 596	5 000 000	7 165 720
Environmental protection	-	-	-	-	-	-
<b>Trading services</b>	<b>10 021 612</b>	<b>19 784 244</b>	<b>83 324 918</b>	<b>120 259 342</b>	<b>92 849 425</b>	<b>36 934 424</b>
Energy sources	4 391 853	16 767 785	40 350 255	52 702 238	29 246 000	12 351 983
Water management	2 613 683	3 016 459	30 382 830	31 364 193	15 969 121	981 363
Waste water management	3 016 076	-	12 591 833	36 192 911	47 634 304	23 601 078
Waste management	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>15 683 367</b>	<b>20 171 526</b>	<b>127 462 143</b>	<b>188 200 408</b>	<b>140 263 000</b>	<b>60 738 265</b>
<b>Sources of capital funds</b>						
Capital transfers recognised	9 322 416	3 587 333	64 514 917	111 868 996	111 679 000	47 354 079
Internally generated funds	6 360 951	16 584 193	62 947 226	76 331 412	17 000 000	13 384 186
<b>Total sources of capital funds</b>	<b>15 683 367</b>	<b>20 171 526</b>	<b>127 462 143</b>	<b>188 200 408</b>	<b>128 679 000</b>	<b>60 738 265</b>

# ANNEXURE A: IN-YEAR BUDGET STATEMENT TABLES

## 16. Table C1: Summary (Standard classification)

FS184 Matjhabeng - Table C1 Monthly Budget Statement Summary - M08 February

Description	2024/25			Budget Year 2025/26					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	504 331	516 354	516 354	42 750	312 403	344 236	(31 833)	-9%	516 354
Service charges	1 737 961	1 986 252	1 870 510	153 546	1 261 217	1 301 020	(39 802)	-3%	1 870 510
Investment revenue	5 592	5 472	5 472	603	4 319	3 648	671	18%	5 472
Transfers and subsidies - Operational	738 185	781 418	781 418	1 368	586 905	520 945	65 960	0	781 418
Other own revenue	695 445	1 247 093	1 247 093	56 244	427 888	831 395	(403 508)	-49%	1 247 093
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 681 515</b>	<b>4 536 590</b>	<b>4 420 848</b>	<b>254 511</b>	<b>2 592 732</b>	<b>3 001 245</b>	<b>(408 513)</b>	<b>-14%</b>	<b>4 420 848</b>
Employee costs	1 122 585	1 051 160	1 051 160	85 465	699 114	700 777	(1 663)	-0%	1 051 160
Remuneration of Councillors	9 590	43 417	40 452	753	6 235	28 352	(22 116)	-78%	40 452
Depreciation and amortisation	283 894	279 381	279 381	-	-	186 254	(186 254)	-100%	279 381
Interest	147 453	206 612	156 301	7	6 866	127 679	(120 814)	-95%	156 301
Inventory consumed and bulk purchases	1 731 258	2 170 407	2 150 051	61 328	592 621	1 437 426	(844 805)	-59%	2 150 051
Transfers and subsidies	-	1 494	698	-	26	809	(783)	-97%	698
Other expenditure	1 839 885	770 951	725 720	30 144	(34 661)	495 971	(530 633)	-107%	725 720
<b>Total Expenditure</b>	<b>5 134 664</b>	<b>4 523 421</b>	<b>4 403 762</b>	<b>177 698</b>	<b>1 270 200</b>	<b>2 977 268</b>	<b>#####</b>	<b>-57%</b>	<b>4 403 762</b>
<b>Surplus/(Deficit)</b>	<b>(1 453 149)</b>	<b>13 169</b>	<b>17 087</b>	<b>76 813</b>	<b>1 322 532</b>	<b>23 977</b>	<b>#####</b>	<b>5416%</b>	<b>17 087</b>
Transfers and subsidies - capital (monetary)	196 888	148 301	148 301	9 183	80 554	98 867	##	-19%	148 301
Transfers and subsidies - capital (in-kind)	32 000	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(1 224 261)</b>	<b>161 470</b>	<b>165 388</b>	<b>85 996</b>	<b>1 403 085</b>	<b>122 845</b>	<b>#####</b>	<b>1042%</b>	<b>165 388</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(1 224 261)</b>	<b>161 470</b>	<b>165 388</b>	<b>85 996</b>	<b>1 403 085</b>	<b>122 845</b>	<b>#####</b>	<b>1042%</b>	<b>165 388</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>157 446</b>	<b>140 263</b>	<b>188 200</b>	<b>20 172</b>	<b>127 462</b>	<b>117 660</b>	<b>9 802</b>	<b>8%</b>	<b>188 200</b>
Capital transfers recognised	145 316	111 679	111 869	3 587	64 515	74 683	(10 168)	-14%	111 869
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	12 130	28 584	76 331	16 584	62 947	42 978	19 970	46%	76 331
<b>Total sources of capital funds</b>	<b>157 446</b>	<b>140 263</b>	<b>188 200</b>	<b>20 172</b>	<b>127 462</b>	<b>117 660</b>	<b>9 802</b>	<b>8%</b>	<b>188 200</b>
<b>Financial position</b>									
Total current assets	852 736	6 340 576	6 374 843	-	2 347 812	-	-	-	6 374 843
Total non current assets	1 268	8 508 443	8 531 370	-	128 730	-	-	-	8 531 370
Total current liabilities	1 108 071	3 804 521	3 857 797	-	1 327 523	-	-	-	3 857 797
Total non current liabilities	1 750 113	10 883 028	10 883 028	-	1 750 113	-	-	-	10 883 028
Community wealth/Equity	(423 780)	1 813 799	1 813 799	-	(601 095)	-	-	-	1 813 799
<b>Cash flows</b>									
Net cash from (used) operating	(2 011 319)	254 597	320 457	31 142	(517 028)	213 638	730 666	342%	320 457
Net cash from (used) investing	(132 036)	(352 057)	(352 057)	(20 172)	(127 462)	(234 705)	(107 243)	46%	(352 057)
Net cash from (used) financing	(1 989)	-	-	-	1 043	-	(1 043)	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(2 231 981)</b>	<b>(97 460)</b>	<b>(9 917)</b>	<b>(751 247)</b>	<b>(751 247)</b>	<b>616</b>	<b>751 863</b>	<b>122056%</b>	<b>(139 400)</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	274 697	198 472	189 900	185 380	177 769	192 850	#####	#####	8 861 561
<b>Creditors Age Analysis</b>									
Total Creditors	381 692	163 281	189 429	7 581 644	132 814	147 181	121 072	#####	19 554 364

## 17. Table C2 Monthly Budget Statement - Financial Performance (functional classification)

FS184 Matjhabeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		1 648 472	2 197 270	2 197 270	66 400	1 079 209	1 464 846	(385 637)	-26%	2 197 270
Executive and council		960 494	1 009 719	1 009 719	10 550	667 444	673 146	(5 702)	-1%	1 009 719
Finance and administration		687 977	1 187 551	1 187 551	55 850	411 765	791 700	(379 935)	-48%	1 187 551
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		12 149	58 064	58 064	675	5 963	38 709	(32 746)	-85%	58 064
Community and social services		1 964	14 980	14 980	189	1 898	9 986	(8 088)	-81%	14 980
Sport and recreation		519	1 643	1 643	63	370	1 095	(725)	-66%	1 643
Public safety		9 666	41 441	41 441	423	3 695	27 628	(23 932)	-87%	41 441
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		154	147	147	34	470	98	372	381%	147
Planning and development		154	147	147	34	470	98	372	381%	147
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		2 249 381	2 380 865	2 265 123	196 562	1 587 497	1 564 095	23 402	1%	2 265 123
Energy sources		897 934	1 009 874	967 654	76 057	634 658	664 805	(30 147)	-5%	967 654
Water management		779 591	863 687	790 165	70 762	550 024	561 087	(11 064)	-2%	790 165
Waste water management		346 904	302 010	302 010	30 503	247 177	201 340	45 837	23%	302 010
Waste management		224 952	205 294	205 294	19 240	155 638	136 863	18 775	14%	205 294
<b>Other</b>	<b>4</b>	<b>247</b>	<b>48 546</b>	<b>48 546</b>	<b>24</b>	<b>147</b>	<b>32 364</b>	<b>(32 217)</b>	<b>-100%</b>	<b>48 546</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>3 910 403</b>	<b>4 684 891</b>	<b>4 569 149</b>	<b>263 694</b>	<b>2 673 286</b>	<b>3 100 112</b>	<b>(426 827)</b>	<b>-14%</b>	<b>4 569 149</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		1 276 177	856 935	750 658	49 357	397 969	541 103	(143 134)	-26%	750 658
Executive and council		245 796	248 651	195 399	12 592	108 498	147 249	(38 752)	-26%	195 399
Finance and administration		1 024 048	601 490	548 466	36 272	285 214	389 325	(104 111)	-27%	548 466
Internal audit		6 334	6 794	6 794	492	4 258	4 529	(271)	-6%	6 794
<b>Community and public safety</b>		314 078	431 686	429 502	25 904	197 063	286 722	(89 659)	-31%	429 502
Community and social services		107 915	167 042	166 733	6 377	54 233	111 334	(57 101)	-51%	166 733
Sport and recreation		53 983	80 532	78 751	7 069	49 352	52 684	(3 332)	-6%	78 751
Public safety		118 770	129 461	129 528	9 758	71 488	86 330	(14 841)	-17%	129 528
Housing		22 782	34 955	34 955	1 731	14 316	23 304	(8 988)	-39%	34 955
Health		10 627	19 696	19 534	969	7 674	13 072	(5 397)	-41%	19 534
<b>Economic and environmental services</b>		120 221	130 748	127 839	5 541	44 284	85 730	(41 446)	-48%	127 839
Planning and development		46 620	63 032	61 670	3 823	34 017	41 249	(7 232)	-18%	61 670
Road transport		73 601	67 715	66 169	1 718	10 267	44 481	(34 214)	-77%	66 169
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		3 417 892	3 091 146	3 082 855	96 440	626 564	2 055 107	#####	-70%	3 082 855
Energy sources		1 145 528	1 155 109	1 148 131	26 633	260 444	765 385	(504 941)	-66%	1 148 131
Water management		1 555 021	1 391 288	1 390 089	47 286	269 549	926 913	(657 364)	-71%	1 390 089
Waste water management		434 756	298 199	296 350	10 483	38 195	197 645	(159 449)	-81%	296 350
Waste management		282 587	246 550	248 285	12 038	58 375	165 164	(106 789)	-65%	248 285
<b>Other</b>		<b>6 296</b>	<b>12 907</b>	<b>12 907</b>	<b>456</b>	<b>4 319</b>	<b>8 605</b>	<b>(4 285)</b>	<b>-50%</b>	<b>12 907</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>5 134 664</b>	<b>4 523 421</b>	<b>4 403 762</b>	<b>177 698</b>	<b>1 270 200</b>	<b>2 977 268</b>	<b>#####</b>	<b>-57%</b>	<b>4 403 762</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(1 224 261)</b>	<b>161 470</b>	<b>165 388</b>	<b>85 996</b>	<b>1 403 085</b>	<b>122 845</b>	<b>#####</b>	<b>10,421622</b>	<b>165 388</b>

**18. Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)**

**FS184 Matjhabeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February**

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Council General		960 483	1 009 719	1 009 719	10 551	667 459	673 146	(5 687)	-0,8%	1 009 719
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
Vote 04 - Council Whip		-	-	-	-	-	-	-	-	-
Vote 05 - Office Of The Municipal Manager		11	-	-	(1)	(15)	-	(15)	#DIV/0!	-
Vote 06 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 07 - Finance		663 168	1 199 725	1 199 725	53 755	395 004	799 817	(404 813)	-50,6%	1 199 725
Vote 08 - Human Resources		-	-	-	-	-	-	-	-	-
Vote 09 - Community Services		227 435	221 916	221 916	19 491	157 906	147 944	9 962	6,7%	221 916
Vote 10 - Public Safety And Transport		9 666	41 441	41 441	423	3 695	27 628	(23 932)	-86,6%	41 441
Vote 11 - Economic Development		869	176	176	40	318	117	201	171,8%	176
Vote 12 - Engineering Services		134	4 344	4 344	27	458	2 896	(2 438)	-84,2%	4 344
Vote 13 - Water/ Sewerage		1 126 496	1 165 697	1 092 175	101 265	797 201	762 427	34 773	4,6%	1 092 175
Vote 14 - Electricity		897 934	1 009 874	967 654	76 057	634 658	664 805	(30 147)	-4,5%	967 654
Vote 15 - Other		24 208	31 999	31 999	2 087	16 601	21 332	(4 731)	-22,2%	31 999
<b>Total Revenue by Vote</b>	2	<b>3 910 403</b>	<b>4 684 891</b>	<b>4 569 149</b>	<b>263 694</b>	<b>2 673 286</b>	<b>3 100 112</b>	<b>(426 827)</b>	<b>-13,8%</b>	<b>4 569 149</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Council General		124 807	126 902	76 565	5 565	50 967	66 658	(15 691)	-23,5%	76 565
Vote 02 - Office Of The Executive Mayor		45 222	19 001	16 043	1 297	9 466	12 079	(2 613)	-21,6%	16 043
Vote 03 - Office Of The Speaker		5 541	7 781	7 730	435	3 604	5 155	(1 550)	-30,1%	7 730
Vote 04 - Council Whip		36 505	60 973	60 973	3 094	25 155	40 649	(15 494)	-38,1%	60 973
Vote 05 - Office Of The Municipal Manager		127 177	115 598	112 924	5 847	61 118	75 370	(14 253)	-18,9%	112 924
Vote 06 - Corporate Services		58 793	84 499	84 424	4 400	39 857	56 308	(16 451)	-29,2%	84 424
Vote 07 - Finance		652 115	341 970	290 276	10 385	65 886	217 514	(151 628)	-69,7%	290 276
Vote 08 - Human Resources		30 606	25 476	26 296	3 230	19 715	17 148	2 567	15,0%	26 296
Vote 09 - Community Services		412 647	460 823	460 306	23 152	139 881	306 921	(167 040)	-54,4%	460 306
Vote 10 - Public Safety And Transport		269 371	205 400	205 468	22 209	164 554	136 956	27 598	20,2%	205 468
Vote 11 - Economic Development		29 054	26 599	26 599	2 514	21 563	17 733	3 830	21,6%	26 599
Vote 12 - Engineering Services		137 288	166 458	164 562	6 707	55 061	110 128	(55 067)	-50,0%	164 562
Vote 13 - Water/ Sewerage		1 970 006	1 645 318	1 642 271	56 453	296 971	1 095 112	(798 141)	-72,9%	1 642 271
Vote 14 - Electricity		1 207 572	1 193 455	1 186 157	30 295	299 238	790 757	(491 519)	-62,2%	1 186 157
Vote 15 - Other		27 959	43 168	43 168	2 117	17 166	28 779	(11 613)	-40,4%	43 168
<b>Total Expenditure by Vote</b>	2	<b>5 134 664</b>	<b>4 523 421</b>	<b>4 403 762</b>	<b>177 698</b>	<b>1 270 200</b>	<b>2 977 268</b>	<b>#####</b>	<b>-57,3%</b>	<b>4 403 762</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(1 224 261)</b>	<b>161 470</b>	<b>165 388</b>	<b>85 996</b>	<b>1 403 085</b>	<b>122 845</b>	<b>#####</b>	<b>1042,2%</b>	<b>165 388</b>

## 19. Table C4 Monthly budget statement – Financial Performance (Revenue and expenditure)

FS184 Matjhabeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		843 826	939 762	897 542	71 001	597 173	618 064	(20 890)	-3%	897 542
Service charges - Water		519 935	633 687	560 165	48 744	383 142	407 754	(24 611)	-6%	560 165
Service charges - Waste Water Management		232 095	250 389	250 389	20 826	173 127	166 926	6 201	4%	250 389
Service charges - Waste management		142 105	162 414	162 414	12 975	107 774	108 276	(502)	0%	162 414
Sale of Goods and Rendering of Services		24 261	38 098	38 098	799	5 034	25 399	(20 365)	-80%	38 098
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		525 501	426 526	426 526	45 268	343 950	284 351	59 599	21%	426 526
Interest from Current and Non Current Assets		5 592	5 472	5 472	603	4 319	3 648	671	18%	5 472
Dividends		57	42	42	-	37	28	8	30%	42
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		24 187	51 666	51 666	2 079	16 590	34 444	(17 854)	-52%	51 666
Licence and permits		1 014	244	244	119	406	163	243	149%	244
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		4 499	560 915	560 915	155	2 881	373 944	(371 063)	-99%	560 915
<b>Non-Exchange Revenue</b>										
Property rates		504 331	516 354	516 354	42 750	312 403	344 236	(31 833)	-9%	516 354
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5 761	31 780	31 780	309	1 723	21 187	(19 464)	-92%	31 780
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		738 185	781 418	781 418	1 368	586 905	520 945	65 960	13%	781 418
Interest		84 756	57 820	57 820	7 515	57 267	38 547	18 720	49%	57 820
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		25 410	80 000	80 000	-	-	53 333	(53 333)	-100%	80 000
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>3 681 515</b>	<b>4 536 990</b>	<b>4 420 848</b>	<b>254 511</b>	<b>2 592 732</b>	<b>3 001 245</b>	<b>(408 513)</b>	<b>-14%</b>	<b>4 420 848</b>
<b>Expenditure By Type</b>										
Employee related costs		1 122 585	1 051 160	1 051 160	85 465	699 114	700 777	(1 663)	0%	1 051 160
Remuneration of councillors		9 590	43 417	40 452	753	6 235	28 352	(22 116)	-78%	40 452
Bulk purchases - electricity		871 992	848 251	848 251	18 327	226 929	565 501	(338 572)	-60%	848 251
Inventory consumed		859 266	1 322 156	1 302 117	43 001	365 692	871 925	(506 233)	-58%	1 302 117
Debt impairment		-	255 959	255 959	-	-	170 639	(170 639)	-100%	255 959
Depreciation and amortisation		283 894	279 381	279 381	-	-	186 254	(186 254)	-100%	279 381
Interest		147 453	206 612	156 301	7	6 866	127 679	(120 814)	-95%	156 301
Contracted services		163 017	129 277	138 753	10 674	57 047	87 429	(30 382)	-35%	138 753
Transfers and subsidies		-	1 494	698	-	26	809	(783)	-97%	698
Irrecoverable debts written off		1 568 102	100 000	100 000	8 696	(194 512)	66 667	(261 179)	-392%	100 000
Operational costs		174 393	285 715	230 691	10 774	102 804	171 236	(68 432)	-40%	230 691
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		(65 627)	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>5 134 664</b>	<b>4 523 421</b>	<b>4 403 762</b>	<b>177 698</b>	<b>1 270 200</b>	<b>2 977 268</b>	<b>#####</b>	<b>-57%</b>	<b>4 403 762</b>
<b>Surplus/(Deficit)</b>		<b>(1 453 149)</b>	<b>13 169</b>	<b>17 087</b>	<b>76 813</b>	<b>1 322 532</b>	<b>23 977</b>	<b>#####</b>	<b>0</b>	<b>17 087</b>
Transfers and subsidies - capital (monetary allocations)		196 888	148 301	148 301	9 183	80 554	98 867	(18 314)	(0)	148 301
Transfers and subsidies - capital (in-kind)		32 000	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(1 224 261)</b>	<b>161 470</b>	<b>165 388</b>	<b>85 996</b>	<b>1 403 085</b>	<b>122 845</b>	<b>#####</b>	<b>0</b>	<b>165 388</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(1 224 261)</b>	<b>161 470</b>	<b>165 388</b>	<b>85 996</b>	<b>1 403 085</b>	<b>122 845</b>	<b>#####</b>	<b>0</b>	<b>165 388</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(1 224 261)</b>	<b>161 470</b>	<b>165 388</b>	<b>85 996</b>	<b>1 403 085</b>	<b>122 845</b>	<b>#####</b>	<b>0</b>	<b>165 388</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(1 224 261)</b>	<b>161 470</b>	<b>165 388</b>	<b>85 996</b>	<b>1 403 085</b>	<b>122 845</b>	<b>#####</b>	<b>0</b>	<b>165 388</b>

## 20. Table C5 Monthly budget statement – Capital Expenditure (Municipal Vote, standard classification and funding)

FS184 Matjhabeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2024/25		Budget Year 2023/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Council General		2 840	7 000	23 891	--	23 861	15 921	7 940	50%	23 891
Vote 02 - Office Of The Executive Mayor		--	--	--	--	--	--	--	--	--
Vote 03 - Office Of The Speaker		--	--	44	--	27	28	(1)	-2%	44
Vote 04 - Council Whip		--	--	--	--	--	--	--	--	--
Vote 05 - Office Of The Municipal Manager		--	--	--	--	--	--	--	--	--
Vote 06 - Corporate Services		--	--	--	--	--	--	--	--	--
Vote 07 - Finance		1 478	--	--	--	--	--	--	--	--
Vote 08 - Human Resources		--	--	--	--	--	--	--	--	--
Vote 09 - Community Services		6 950	24 775	8 398	--	2 187	9 256	(7 069)	-76%	8 398
Vote 10 - Public Safety And Transport		563	--	378	--	329	162	167	103%	378
Vote 11 - Economic Development		--	--	--	--	--	--	--	--	--
Vote 12 - Engineering Services		69 637	8 055	19 328	73	17 077	11 549	5 528	48%	19 328
Vote 13 - Water/ Sewerage		34 267	13 184	30 835	3 016	30 383	17 083	13 299	78%	30 835
Vote 14 - Electricity		--	10 000	32 000	15 469	30 453	14 121	16 332	116%	32 000
Vote 15 - Other		--	--	--	--	--	--	--	--	--
<b>Total Capital Multi-year expenditure</b>	4,7	<b>115 736</b>	<b>63 054</b>	<b>114 875</b>	<b>18 558</b>	<b>104 317</b>	<b>68 121</b>	<b>36 197</b>	<b>53%</b>	<b>114 875</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council General		--	--	--	--	--	--	--	--	--
Vote 02 - Office Of The Executive Mayor		35	--	--	--	--	--	--	--	--
Vote 03 - Office Of The Speaker		--	--	--	--	--	--	--	--	--
Vote 04 - Council Whip		--	--	--	--	--	--	--	--	--
Vote 05 - Office Of The Municipal Manager		--	--	2 673	--	2 468	1 695	773	46%	2 673
Vote 06 - Corporate Services		290	--	--	--	--	--	--	--	--
Vote 07 - Finance		997	--	639	314	549	265	284	107%	639
Vote 08 - Human Resources		--	--	--	--	--	--	--	--	--
Vote 09 - Community Services		(404)	10 639	10 215	--	361	7 076	(6 716)	-95%	10 215
Vote 10 - Public Safety And Transport		7 610	--	--	--	--	--	--	--	--
Vote 11 - Economic Development		--	--	--	--	--	--	--	--	--
Vote 12 - Engineering Services		2 081	10 996	5 757	--	287	3 786	(3 499)	-92%	5 757
Vote 13 - Water/ Sewerage		1 288	36 328	33 825	--	9 331	22 980	(13 649)	-59%	33 825
Vote 14 - Electricity		29 814	19 246	20 216	1 299	10 148	13 736	(3 588)	-26%	20 216
Vote 15 - Other		--	--	--	--	--	--	--	--	--
<b>Total Capital single-year expenditure</b>	4	<b>41 710</b>	<b>77 209</b>	<b>73 326</b>	<b>1 613</b>	<b>23 145</b>	<b>49 540</b>	<b>(26 395)</b>	<b>-53%</b>	<b>73 326</b>
<b>Total Capital Expenditure</b>		<b>157 446</b>	<b>140 263</b>	<b>188 200</b>	<b>20 172</b>	<b>127 462</b>	<b>117 660</b>	<b>9 802</b>	<b>8%</b>	<b>188 200</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>10 512</b>	<b>7 000</b>	<b>27 567</b>	<b>314</b>	<b>27 157</b>	<b>18 102</b>	<b>9 055</b>	<b>50%</b>	<b>27 567</b>
Executive and council		2 875	7 000	24 129	--	23 909	16 063	7 845	49%	24 129
Finance and administration		7 638	--	3 438	314	3 248	2 039	1 209	59%	3 438
Internal audit		--	--	--	--	--	--	--	--	--
<b>Community and public safety</b>		<b>9 520</b>	<b>35 414</b>	<b>18 992</b>	--	<b>2 876</b>	<b>16 494</b>	<b>(13 618)</b>	<b>-83%</b>	<b>18 992</b>
Community and social services		6 950	24 775	8 398	--	2 187	9 256	(7 069)	-76%	8 398
Sport and recreation		(404)	10 639	10 170	--	316	7 048	(6 732)	-96%	10 170
Public safety		2 973	--	378	--	329	162	167	103%	378
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	45	--	45	29	16	57%	45
<b>Economic and environmental services</b>		<b>59 531</b>	<b>5 000</b>	<b>21 382</b>	<b>73</b>	<b>14 104</b>	<b>12 929</b>	<b>1 175</b>	<b>9%</b>	<b>21 382</b>
Planning and development		122	--	278	--	165	143	22	15%	278
Road transport		59 409	5 000	21 105	73	13 939	12 786	1 153	9%	21 105
Environmental protection		--	--	--	--	--	--	--	--	--
<b>Trading services</b>		<b>77 531</b>	<b>92 849</b>	<b>120 259</b>	<b>19 784</b>	<b>83 325</b>	<b>70 135</b>	<b>13 189</b>	<b>19%</b>	<b>120 259</b>
Energy sources		29 814	29 246	51 896	16 768	40 350	27 665	12 685	46%	51 896
Water management		34 995	15 969	33 403	3 016	30 383	18 973	11 410	60%	33 403
Waste water management		12 722	47 634	34 960	--	12 592	23 497	(10 906)	-46%	34 960
Waste management		--	--	--	--	--	--	--	--	--
Other		352	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>157 446</b>	<b>140 263</b>	<b>188 200</b>	<b>20 172</b>	<b>127 462</b>	<b>117 660</b>	<b>9 802</b>	<b>8%</b>	<b>188 200</b>
<b>Funded by:</b>										
National Government		145 316	111 679	111 869	3 587	64 515	74 683	(10 168)	-14%	111 869
Provincial Government		--	--	--	--	--	--	--	--	--
District Municipality		--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		--	--	--	--	--	--	--	--	--
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		--	--	--	--	--	--	--	--	--
<b>Transfers recognised - capital</b>		<b>145 316</b>	<b>111 679</b>	<b>111 869</b>	<b>3 587</b>	<b>64 515</b>	<b>74 683</b>	<b>(10 168)</b>	<b>-14%</b>	<b>111 869</b>
<b>Borrowing</b>	6									
Internally generated funds		12 130	28 584	76 331	16 584	62 947	42 978	19 970	46%	76 331
<b>Total Capital Funding</b>		<b>157 446</b>	<b>140 263</b>	<b>188 200</b>	<b>20 172</b>	<b>127 462</b>	<b>117 660</b>	<b>9 802</b>	<b>8%</b>	<b>188 200</b>

## 21. Table C6 Monthly budget Statement – Financial Position

### FS184 Matjhabeng - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		(107 800)	4 109 608	4 143 875	59 713	4 143 875
Trade and other receivables from exchange transactions		479 842	1 060 489	1 060 489	1 682 957	1 060 489
Receivables from non-exchange transactions		121 850	73 301	73 301	303 408	73 301
Current portion of non-current receivables		–	–	–	–	–
Inventory		(2 251)	–	–	(170 947)	–
VAT		315 049	1 097 178	1 097 178	427 638	1 097 178
Other current assets		46 046	–	–	45 043	–
<b>Total current assets</b>		<b>852 736</b>	<b>6 340 576</b>	<b>6 374 843</b>	<b>2 347 812</b>	<b>6 374 843</b>
<b>Non current assets</b>						
Investments		–	495	495	–	495
Investment property		(134 737)	396 408	396 408	(134 737)	396 408
Property, plant and equipment		136 005	7 813 163	7 836 090	263 467	7 836 090
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	7 078	7 078	–	7 078
Intangible assets		–	–	–	–	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	291 299	291 299	–	291 299
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>1 268</b>	<b>8 508 443</b>	<b>8 531 370</b>	<b>128 730</b>	<b>8 531 370</b>
<b>TOTAL ASSETS</b>		<b>854 004</b>	<b>14 849 019</b>	<b>14 906 213</b>	<b>2 476 541</b>	<b>14 906 213</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		4 494	–	–	8 827	–
Trade and other payables from exchange transactions		984 985	3 311 289	3 364 565	964 087	3 364 565
Trade and other payables from non-exchange transactions		(29 164)	–	–	(25 475)	–
Provision		40 841	493 232	493 232	40 841	493 232
VAT		106 915	–	–	339 243	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>1 108 071</b>	<b>3 804 521</b>	<b>3 857 797</b>	<b>1 327 523</b>	<b>3 857 797</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		1 750 113	10 883 028	10 883 028	1 750 113	10 883 028
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>1 750 113</b>	<b>10 883 028</b>	<b>10 883 028</b>	<b>1 750 113</b>	<b>10 883 028</b>
<b>TOTAL LIABILITIES</b>		<b>2 858 184</b>	<b>14 687 549</b>	<b>14 740 825</b>	<b>3 077 636</b>	<b>14 740 825</b>
<b>NET ASSETS</b>	2	<b>(2 004 180)</b>	<b>161 470</b>	<b>165 388</b>	<b>(601 095)</b>	<b>165 388</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		(423 780)	1 813 799	1 813 799	(601 095)	1 813 799
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(423 780)</b>	<b>1 813 799</b>	<b>1 813 799</b>	<b>(601 095)</b>	<b>1 813 799</b>

## 22. Table C7 Monthly budget statement – Cash Flow

### FS184 Matjhabeng - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		256 536	462 938	462 938	37 449	198 081	308 626	(110 545)	-36%	462 938
Service charges		910 244	1 792 766	1 792 766	78 804	632 455	1 195 177	(562 722)	-47%	1 792 766
Other revenue		(552 961)	630 424	643 008	34 709	(383 121)	428 672	(811 794)	-189%	643 008
Transfers and Subsidies - Operational		737 537	795 664	795 664	506	588 436	530 443	57 993	11%	795 664
Transfers and Subsidies - Capital		190 923	133 955	133 955	5 893	79 721	89 303	(9 582)	-11%	133 955
Interest		17 795	5 472	5 472	3 729	19 834	3 648	16 186	444%	5 472
Dividends		57	42	42	-	37	28	8	30%	42
<b>Payments</b>										
Suppliers and employees		(3 571 449)	(3 360 053)	(3 357 088)	(129 949)	(1 652 470)	(2 238 059)	(585 588)	26%	(3 357 088)
Interest		-	(206 612)	(156 301)	-	-	(104 201)	(104 201)	100%	(156 301)
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(2 011 319)</b>	<b>254 597</b>	<b>320 457</b>	<b>31 142</b>	<b>(517 028)</b>	<b>213 638</b>	<b>730 666</b>	<b>342%</b>	<b>320 457</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		25 410	80 000	80 000	-	-	53 333	(53 333)	-100%	80 000
Decrease (increase) in non-current receivables		-	(291 299)	(291 299)	-	-	(194 199)	194 199	-100%	(291 299)
Decrease (increase) in non-current investments		-	(495)	(495)	-	-	(330)	330	-100%	(495)
<b>Payments</b>										
Capital assets		(157 446)	(140 263)	(140 263)	(20 172)	(127 462)	(93 509)	33 953	-36%	(140 263)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(132 036)</b>	<b>(352 057)</b>	<b>(352 057)</b>	<b>(20 172)</b>	<b>(127 462)</b>	<b>(234 705)</b>	<b>(107 243)</b>	<b>46%</b>	<b>(352 057)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(1 989)	-	-	-	1 043	-	1 043	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 989)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 043</b>	<b>-</b>	<b>(1 043)</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(2 145 344)</b>	<b>(97 460)</b>	<b>(31 600)</b>	<b>10 970</b>	<b>(643 447)</b>	<b>(21 067)</b>			<b>(31 600)</b>
Cash/cash equivalents at beginning:		(86 638)	-	21 683	(762 217)	(107 800)	21 683			(107 800)
Cash/cash equivalents at month/year end:		(2 231 981)	(97 460)	(9 917)	(751 247)	(751 247)	616			(139 400)

### 23. Supporting Tables

FS184 Matjhabeng - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue</b> Variances was Not Calculated			
2	<b>Expenditure By Type</b> Variances was Not Calculated			
3	<b>Capital Expenditure</b> Variances was Not Calculated			
4	<b>Financial Position</b> Variances was Not Calculated			
5	<b>Cash Flow</b> Variances was Not Calculated			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

**FS184 Matjhabeng - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February**

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2,9%	10,7%	9,9%	0,5%	4,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-225,5%	182,6%	185,5%	-156,2%	185,5%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	77,0%	166,7%	165,2%	176,9%	165,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		-9,7%	108,0%	107,4%	4,5%	107,4%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17,6%	31,4%	32,2%	78,4%	32,2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30,5%	23,2%	23,8%	27,0%	23,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,4%	8,9%	8,4%	2,0%	8,4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11,7%	10,7%	9,9%	0,3%	4,5%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

**FS184 Matjhabeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February**

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	61 406	51 368	49 811	49 232	49 146	52 437	389 633	2 217 003	2 920 036	2 757 451	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	79 170	33 885	29 679	27 590	23 979	34 130	153 968	447 261	829 661	686 927	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	38 314	25 996	23 943	23 258	22 546	22 110	153 335	759 441	1 068 943	980 691	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	23 322	20 453	19 946	19 780	19 545	21 147	148 312	1 043 613	1 316 117	1 252 396	-	-
Receivables from Exchange Transactions - Waste Management	1600	14 517	12 640	12 291	12 160	12 004	13 108	93 332	643 597	813 649	774 201	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 772	1 723	1 721	1 713	1 713	1 715	11 754	165 781	187 893	182 676	-	-
Interest on Arrear Debtor Accounts	1810	52 832	51 883	52 130	51 086	48 555	47 789	385 283	1 784 263	2 473 821	2 316 976	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3 363	525	379	561	280	414	4 069	(758 150)	(748 560)	(752 827)	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>274 697</b>	<b>198 472</b>	<b>189 900</b>	<b>185 380</b>	<b>177 769</b>	<b>192 850</b>	<b>1 339 686</b>	<b>6 302 808</b>	<b>8 861 561</b>	<b>8 198 492</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>		<b>271902878</b>	<b>194228568</b>	<b>181217834</b>	<b>176784103</b>	<b>176456475</b>	<b>174052737</b>	<b>#####</b>	<b>#####</b>	<b>8 766 685</b>	<b>8 119 336</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	16 176	14 007	13 221	11 870	10 128	10 830	60 766	136 868	273 866	230 462	-	-
Commercial	2300	77 946	33 022	29 053	27 098	26 157	30 489	188 385	1 327 272	1 739 421	1 599 401	-	-
Households	2400	180 575	151 444	147 626	146 412	141 483	151 531	1 090 534	4 838 669	6 848 274	6 368 629	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>274 697</b>	<b>198 472</b>	<b>189 900</b>	<b>185 380</b>	<b>177 769</b>	<b>192 850</b>	<b>1 339 686</b>	<b>6 302 808</b>	<b>8 861 561</b>	<b>8 198 492</b>	<b>-</b>	<b>-</b>

**FS184 Matjhabeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February**

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	186 977	1 763	91 680	7 173 461	-	-	-	-	7 453 880	6 497 928
Bulk Water	0200	126 103	149 802	90 833	128 466	132 814	147 181	121 072	10 837 250	11 733 521	7 502 415
PAYE deductions	0300	14 400	-	-	-	-	-	-	-	14 400	14 099
VAT (output less input)	0400	7 561	-	-	-	-	-	-	-	7 561	-
Pensions / Retirement deductions	0500	15 127	-	-	-	-	-	-	-	15 127	34 161
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	18 125	11 295	5 440	275 211	-	-	-	-	310 071	321 460
Auditor General	0800	811	421	1 477	4 506	-	-	-	-	7 215	5 655
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	12 588	-	-	-	-	-	-	-	12 588	11 085
<b>Total By Customer Type</b>	<b>1000</b>	<b>381 692</b>	<b>163 281</b>	<b>189 429</b>	<b>7 581 644</b>	<b>132 814</b>	<b>147 181</b>	<b>121 072</b>	<b>10 837 250</b>	<b>19 554 364</b>	<b>14 386 803</b>

**FS184 Matjhabeng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February**

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Absa Call Account-9094617107		Year	Call Account	Yes	Variable	>0	0			925	4	-	-	930
Absa Call Account - 9106684115 Mig		Year	Call Account	Yes	Variable	>0	0			67 844	291	(15 200)	-	52 935
Absa Call Account - 9106684157 Led		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 9106684238		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 911141338		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 9123515666		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Bank		Year	Call Account	Yes	Variable	>0	0			-	-	-	-	-
Standard Bank Call Account - 088831043-001		Year	Call Account	Yes	Variable	>0	0			41 645	216	-	-	41 861
Standard Bank Call Account - 088831043-002		Year	Call Account	Yes	Variable	>0	0			263	1	-	-	265
Standard Bank Call Account - 088831043-003		Year	Call Account	Yes	Variable	>0	0			10 427	62	-	-	10 489
<b>Municipality sub-total</b>										<b>121 111</b>	<b>574</b>	<b>(15 200)</b>	<b>-</b>	<b>106 485</b>
<b>Entities</b>														
<b>Entities sub-total</b>										<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>121 111</b>	<b>574</b>	<b>(15 200)</b>	<b>-</b>	<b>106 485</b>

**FS184 Matjhabeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		738 185	781 418	781 418	1 368	586 905	520 945	65 960	12,7%	781 418
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Equitable Share		733 077	776 731	776 731	-	582 548	517 821	64 727	12,5%	776 731
Expanded Public Works Programme Integrated Grant		1 460	1 687	1 687	1 265	1 687	1 125	562	50,0%	1 687
Local Government Financial Management Grant		3 000	3 000	3 000	103	2 670	2 000	670	33,5%	3 000
Municipal Disaster Relief Grant		648	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant	3	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
Capacity Building and Other Grants		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	738 185	781 418	781 418	1 368	586 905	520 945	65 960	12,7%	781 418
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		28 436	148 201	148 201	13 719	79 721	98 801	(19 080)	-19,3%	148 201
Integrated National Electrification Programme Grant		6 207	14 246	14 246	-	9 260	9 497	(237)	-2,5%	14 246
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		17 229	109 958	109 958	3 937	55 464	73 305	(17 841)	-24,3%	109 958
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		5 000	23 997	23 997	9 782	14 997	15 998	(1 001)	-6,3%	23 997
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
Infrastructure Grant		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	28 436	148 201	148 201	13 719	79 721	98 801	(19 080)	-19,3%	148 201
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	766 621	929 619	929 619	15 087	666 626	619 746	46 880	7,6%	929 619

**FS184 Matjhabeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		440 882	483 367	427 504	22 644	214 158	301 861	(87 703)	-29,1%	427 504
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		421 845	466 308	408 980	21 576	199 474	289 913	(90 439)	-31,2%	408 980
Expanded Public Works Programme Integrated Grant		11 422	4 114	6 081	271	7 107	3 616	3 491	96,5%	6 081
Local Government Financial Management Grant		-	2 809	2 809	-	421	1 873	(1 452)	-77,5%	2 809
Municipal Disaster Relief Grant		432	2 809	2 278	178	1 941	1 557	384	24,7%	2 278
Municipal Infrastructure Grant		7 184	7 327	7 357	619	5 215	4 902	313	6,4%	7 357
<b>Provincial Government:</b>		100	5 977	5 977	-	70	3 985	(3 915)	-98,2%	5 977
Capacity Building and Other Grants		100	5 977	5 977	-	70	3 985	(3 915)	-98,2%	5 977
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		440 982	489 344	433 482	22 644	214 228	305 846	(91 618)	-30,0%	433 482
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		145 316	111 679	111 869	3 587	64 515	74 683	(10 168)	-13,6%	111 869
Integrated National Electrification Programme Grant		29 565	14 246	14 246	1 299	8 597	9 497	(900)	-9,5%	14 246
Municipal Disaster Relief Grant		563	-	378	-	329	162	167	102,9%	378
Municipal Infrastructure Grant		95 215	73 436	73 248	1 184	44 262	48 882	(4 620)	-9,5%	73 248
Water Services Infrastructure Grant		19 972	23 997	23 997	1 104	11 327	16 141	(4 814)	-29,8%	23 997
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		145 316	111 679	111 869	3 587	64 515	74 683	(10 168)	-13,6%	111 869
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		586 298	601 023	545 351	26 231	278 743	380 528	(101 785)	-26,7%	545 351

FS184 Matjhabeng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4 490	27 987	27 739	360	3 017	18 608	(15 592)	-84%	27 739
Pension and UIF Contributions		111	997	997	9	76	665	(589)	-89%	997
Medical Aid Contributions		59	625	625	4	35	417	(382)	-92%	625
Motor Vehicle Allowance		1 553	9 626	6 908	124	1 042	5 874	(4 832)	-82%	6 908
Cellphone Allowance		3 377	4 030	4 030	256	2 066	2 687	(620)	-23%	4 030
Housing Allowances										
Other benefits and allowances		-	152	152	-	-	101	(101)	-100%	152
<b>Sub Total - Councillors</b>		<b>9 590</b>	<b>43 417</b>	<b>40 452</b>	<b>753</b>	<b>6 235</b>	<b>28 352</b>	<b>(22 116)</b>	<b>-78%</b>	<b>40 452</b>
<b>% increase</b>	4		<b>352,7%</b>	<b>321,8%</b>						<b>321,8%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		545	10 256	10 256	86	685	6 838	(6 152)	-90%	10 256
Pension and UIF Contributions		62	-	-	15	123	-	123	#DIV/0!	-
Medical Aid Contributions		-	159	159	-	-	106	(106)	-100%	159
Overtime										
Performance Bonus										
Motor Vehicle Allowance		-	1 785	1 785	-	-	1 190	(1 190)	-100%	1 785
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
<b>Sub Total - Senior Managers of Municipality</b>		<b>606</b>	<b>12 200</b>	<b>12 200</b>	<b>101</b>	<b>808</b>	<b>8 133</b>	<b>(7 325)</b>	<b>-90%</b>	<b>12 200</b>
<b>% increase</b>	4		<b>1912,2%</b>	<b>1912,2%</b>						<b>1912,2%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		564 573	613 363	613 363	46 632	380 936	408 909	(27 972)	-7%	613 363
Pension and UIF Contributions		99 039	101 457	101 457	8 471	68 541	67 639	902	1%	101 457
Medical Aid Contributions		62 285	75 559	75 559	6 620	50 926	50 373	553	1%	75 559
Overtime		94 859	40 623	40 623	6 262	51 543	27 082	24 461	90%	40 623
Performance Bonus		43 418	59 958	59 958	2 964	22 337	39 972	(17 635)	-44%	59 958
Motor Vehicle Allowance		72 049	60 564	60 564	6 420	52 889	40 376	12 513	31%	60 564
Cellphone Allowance		308	314	314	25	202	210	(7)	-3%	314
Housing Allowances		4 963	6 234	6 234	433	3 465	4 156	(691)	-17%	6 234
Other benefits and allowances		24 596	25 587	25 587	1 879	15 494	17 058	(1 565)	-9%	25 587
Payments in lieu of leave		25 891	20 612	20 612	1 749	17 817	13 742	4 075	30%	20 612
Long service awards		0	-	-	231	5 613	-	5 613	#DIV/0!	-
Post-retirement benefit obligations	2	102 519	3 899	3 899	1 141	8 629	2 599	6 030	232%	3 899
Entertainment		1	1	1	0	0	1	(0)	-30%	1
Scarcity										
Acting and post related allowance		27 479	30 791	30 791	2 537	19 913	20 527	(614)	-3%	30 791
In kind benefits										
<b>Sub Total - Other Municipal Staff</b>		<b>1 121 979</b>	<b>1 038 960</b>	<b>1 038 960</b>	<b>85 364</b>	<b>698 305</b>	<b>692 644</b>	<b>5 662</b>	<b>1%</b>	<b>1 038 960</b>
<b>% increase</b>	4		<b>-7,4%</b>	<b>-7,4%</b>						<b>-7,4%</b>
<b>Total Parent Municipality</b>		<b>1 132 175</b>	<b>1 094 577</b>	<b>1 091 612</b>	<b>86 218</b>	<b>705 349</b>	<b>729 128</b>	<b>(23 779)</b>	<b>-3%</b>	<b>1 091 612</b>

FS184 Matjhabeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget			
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		17 726	28 433	18 789	21 886	15 948	23 729	34 120	37 449	38 578	38 578	38 578	149 123	462 938	565 522	599 453
Service charges - Electricity revenue		54 874	63 123	66 351	72 364	52 747	52 027	60 824	57 052	96 858	96 858	96 858	392 360	1 162 296	1 186 889	1 258 103
Service charges - Water revenue		9 780	8 425	10 207	11 227	10 463	9 340	10 789	11 426	32 194	32 194	32 194	208 092	386 332	461 595	489 291
Service charges - Waste Water Management		6 131	4 996	5 924	8 005	3 970	4 574	5 680	7 023	12 519	12 519	12 519	66 372	150 234	91 766	97 272
Service charges - Waste Mangement		3 308	2 922	3 392	3 388	2 788	2 868	3 165	3 303	7 825	7 825	7 825	45 295	93 905	112 510	119 261
Rental of facilities and equipment		36	61	58	47	39	43	32	39	3 646	3 646	3 646	32 457	43 750	21 936	23 253
Interest earned - external investments		536	159	954	471	154	610	831	603	456	456	456	(215)	5 472	5 415	5 740
Interest earned - outstanding debtors		1 906	2 254	2 130	1 818	1 425	1 378	1 479	3 126	-	-	-	(15 516)	-	-	-
Dividends received		-	-	18	-	-	19	-	-	4	4	4	(5)	42	42	44
Fines, penalties and forfeits		178	210	145	145	136	65	79	253	-	-	-	(1 212)	-	-	-
Licences and permits		54	13	84	50	17	38	31	119	20	20	20	(223)	244	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		323 887	3 000	459	399	819	259 366	-	506	66 305	66 305	66 305	8 312	795 664	773 676	820 097
Other revenue		(266 616)	(17 618)	3 436	23 692	(21 394)	(156 832)	15 940	34 297	49 918	49 918	49 918	834 355	599 014	(3 065 175)	(3 249 085)
<b>Cash Receipts by Source</b>		<b>151 799</b>	<b>95 979</b>	<b>111 947</b>	<b>143 492</b>	<b>67 112</b>	<b>197 225</b>	<b>132 970</b>	<b>155 197</b>	<b>308 324</b>	<b>308 324</b>	<b>308 324</b>	<b>1 719 197</b>	<b>3 699 891</b>	<b>154 177</b>	<b>163 428</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 215	21 635	10 088	18 159	2 850	15 881	-	5 893	11 163	11 163	11 163	20 745	133 955	192 569	204 123
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	6 667	6 667	6 667	60 000	80 000	66 716	70 719
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		122	188	213	520	-	-	0	-	-	-	-	(1 043)	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	(24 275)	(24 275)	(24 275)	(218 474)	(291 299)	(288 276)	(305 573)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	(41)	(41)	(41)	(371)	(495)	(527)	(559)
<b>Total Cash Receipts by Source</b>		<b>157 136</b>	<b>117 802</b>	<b>122 248</b>	<b>162 171</b>	<b>69 962</b>	<b>213 106</b>	<b>132 970</b>	<b>161 091</b>	<b>301 838</b>	<b>301 838</b>	<b>301 838</b>	<b>1 580 053</b>	<b>3 622 052</b>	<b>124 660</b>	<b>132 139</b>
<b>Cash Payments by Type</b>																
Employee related costs		-	-	-	-	-	-	-	-	87 597	87 597	87 597	788 370	1 051 160	1 048 660	1 111 580
Remuneration of councillors		-	-	-	-	-	-	-	-	3 371	3 371	3 371	30 339	40 452	43 314	45 913
Interest		-	-	-	-	-	-	-	-	13 025	13 025	13 025	117 226	156 301	204 468	216 736
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	70 688	70 688	70 688	636 189	848 251	789 544	836 916
Acquisitions - water & other inventory		-	392	20	316	-	370	-	279	65 021	65 021	65 021	583 812	780 252	-	-
Contracted services		(10 375)	(32 900)	(13 168)	(14 702)	(7 449)	(12 288)	(8 162)	(17 786)	29 272	29 272	29 272	380 274	351 259	-	-
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		457 720	194 246	144 399	167 817	85 038	446 278	118 292	146 916	23 810	23 810	23 810	(1 546 420)	285 715	583 478	618 486
<b>Cash Payments by Type</b>		<b>447 345</b>	<b>161 738</b>	<b>131 250</b>	<b>153 431</b>	<b>77 588</b>	<b>434 360</b>	<b>110 130</b>	<b>129 409</b>	<b>292 782</b>	<b>292 782</b>	<b>292 782</b>	<b>989 789</b>	<b>3 513 389</b>	<b>2 669 464</b>	<b>2 829 632</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		11 111	34 344	13 558	15 340	7 667	15 635	9 635	20 172	11 689	11 689	11 689	(22 265)	140 263	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	2 362	1 247	-	1 280	1 789	-	540	-	-	-	(7 218)	-	-	-
<b>Total Cash Payments by Type</b>		<b>458 457</b>	<b>198 444</b>	<b>146 055</b>	<b>168 771</b>	<b>86 535</b>	<b>451 785</b>	<b>119 765</b>	<b>150 121</b>	<b>304 471</b>	<b>304 471</b>	<b>304 471</b>	<b>960 306</b>	<b>3 653 652</b>	<b>2 669 464</b>	<b>2 829 632</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(301 321)</b>	<b>(80 642)</b>	<b>(23 807)</b>	<b>(6 599)</b>	<b>(16 574)</b>	<b>(238 678)</b>	<b>13 205</b>	<b>10 970</b>	<b>(2 633)</b>	<b>(2 633)</b>	<b>(2 633)</b>	<b>619 747</b>	<b>(31 600)</b>	<b>(2 544 804)</b>	<b>(2 697 492)</b>
Cash/cash equivalents at the month/year beginning:		(107 800)	(409 121)	(489 763)	(513 570)	(520 170)	(536 743)	(775 422)	(762 217)	(751 247)	(753 880)	(756 513)	(759 147)	(107 800)	(139 400)	(2 684 204)
Cash/cash equivalents at the month/year end:		(409 121)	(489 763)	(513 570)	(520 170)	(536 743)	(775 422)	(762 217)	(751 247)	(753 880)	(756 513)	(759 147)	(139 400)	(139 400)	(2 684 204)	(5 381 697)





FS184 Matjhabeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	4 941	13 201	13 201	11 111	11 111	13 201	2 089	15,8%	6%
August	12 949	14 159	14 159	34 344	34 344	27 360	(6 984)	-25,5%	18%
September	9 791	14 677	14 677	13 558	13 558	42 036	28 478	67,7%	7%
October	26 303	14 398	14 398	15 340	15 340	56 435	41 095	72,8%	8%
November	7 981	14 444	14 444	7 667	7 667	70 878	63 211	89,2%	4%
December	48 835	14 563	14 563	15 635	15 635	85 442	69 806	81,7%	8%
January	265	14 583	14 583	9 635	9 635	100 025	90 390	90,4%	5%
February	27 605	17 635	17 635	20 172	20 172	117 660	97 489	82,9%	11%
March	1 431	17 635	17 635	-	-	135 295	135 295	100,0%	0%
April	28 664	17 635	17 635	-	-	152 930	152 930	100,0%	-
May	4 429	17 635	17 635	-	-	170 565	170 565	100,0%	-
June	(15 747)	17 635	17 635	-	-	188 200	188 200	100,0%	-
<b>Total Capital expenditure</b>	<b>157 446</b>	<b>188 200</b>	<b>188 200</b>	<b>127 462</b>					







ES14 Mathabang - Supporting Table SC14 Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	2020			2021			YTD variance %	Full Year Forecast
		Original Budget	Adjusted Budget	Monthly actual	Year To Date	Year To Date	YTD variance		
<b>Infrastructure</b>		171,885	202,542	202,542	-	178,681	152,055	186.5%	202,542
Road Infrastructure		23,328	-	-	-	-	-	-	-
Road		23,328	-	-	-	-	-	-	-
Road Drains		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Street name Infrastructure		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Street name Components		-	-	-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-	-	-
Electrical Infrastructure		28,802	110,946	110,946	-	79,627	73,603	118.5%	110,946
Power Poles		-	-	-	-	-	-	-	-
LV Substations		-	102,175	102,175	-	-	79,147	118.5%	102,175
HV Feederlines		-	-	-	-	-	-	-	-
HV Transformer Conductors		-	-	-	-	-	-	-	-
MV Substations		-	9,371	9,371	-	-	3,581	138.1%	9,371
MV Feederlines		-	-	-	-	-	-	-	-
LV Networks		28,802	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Supply Infrastructure		41,122	24,022	24,022	-	19,128	18,128	100.0%	24,022
Dams and Weirs		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Ball Valves		-	-	-	-	-	-	-	-
Distribution		41,122	24,022	24,022	-	19,128	18,128	100.0%	24,022
Distribution Pipes		-	-	-	-	-	-	-	-
PVC Pipes		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Cable Systems		48,104	35,104	35,104	-	30,233	30,233	100.0%	35,104
Pump Stations		-	-	-	-	-	-	-	-
Reservoirs		48,104	35,104	35,104	-	30,233	30,233	100.0%	35,104
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
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Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
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Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Systems		-	-						



## PART III: MUNICIPAL DEBT RELIEF

### 24. EXECUTIVE SUMMARY

MFMA Circular no.124 states that the Minister of Finance's conditions for the conversion of portion(s) of the Eskom loan into government includes that Eskom completely write-off the principal debt and interest and penalties of municipalities that owe Eskom as of 31 March 2023 (excluding the current Eskom March 2023 accounts over a three-year period. The total outstanding amount as of 31 March 2023 is R5 392 942 823.

The municipality's application for Municipal Debt Relief must include the municipal council's commitment (in the format of a council resolution) to fully meet the conditions for Municipal Debt Relief. The National Treasury will consider each application on merit. Furthermore, the relevant Provincial Treasury must demonstrate and adhere to the conditions set out in MFMA Circular no.124. Once the municipality's application is approved, council must demonstrate its compliance to these conditions to the National Treasury's satisfaction for a continued minimum period of 36 consecutive months. Council to note the conditions of Municipal Debt Relief included in Attachment A - MFMA Circular No. 124.

The municipality consulted with SALGA regarding condition 6.14 and the below was send to the municipality:

*“With respect to condition 6.14, the following can be stated: In the event that Matjhabeng LM does not comply with the debt conditions, we will undertake the necessary section 78 assessments as required by the Municipal Systems Act (32 of 2000) and in accordance with the prescripts of the Act. This will ensure that there is an alternative option prior to any request to NERSA to revoke the distribution licence.”* See Annexure B.

The municipality's Eskom Debt Relief Application was submitted to National Treasury after Council's approval, subsequently National Treasury requested additional information which was also submitted. The additional information consisted of a signed Municipal Debt Relief Monitoring Plan 2023/24, smart metering roll-out project plan and Eskom payment projections. The smart meter application is still assessed by National Treasury. The municipality made a payment of R125 million to Eskom in July 2024, R10 million in August 2024 and R23 million in September 2024.

The municipality is at 71% average in terms of compliance as per the assessment from Provincial Treasury. On 5 November 2024 the municipality and provincial treasury meet to discuss the alignment of the mSCOA data strings, feedback on the in-year reports and debt relief. An action plan has been developed to address the aforementioned. The municipality is still included in the debt relief programme as per assessment from Provincial Treasury.

## 25. BACKGROUND AND MOTIVATION

1. The Minister of Finance, in the 2023 Budget Speech announced conditional debt relief for all municipalities that owes Eskom on 31 March 2023 (*including interest and penalties*). The Municipal Debt Relief does not apply to any municipality's March 2023 current Eskom account. Any municipality that owes Eskom arrears, interest or penalties on 31 March 2023 qualify for this relief subject to Council's successful written application to the National Treasury. The National Treasury issued the conditions for Municipal Debt Relief and the application process in MFMA Circular No. 124. There are several conditions, all essentially aimed to restore a set of *basic minimum financial management best practices* in any municipality owing Eskom and change the municipal culture of not paying bulk suppliers and a municipal and Eskom culture to not collect revenue.
2. A critical component of the conditions therefore relates to achieving a funded budget. This encompasses cost-reflective tariffs, ensuring a complete revenue base, aligning spending patterns to collection levels, and optimising and enforcing collection by using both electricity and water as collection tools. A municipality that is unable to pay its creditors must be prudent when spending and borrowing until financial health is restored, the conditions enforce this prudence. Municipal finances should focus on delivery of the core mandate of basic services. The conditions necessitate the ring-fencing/ prioritisation of finances for this purpose.
3. If the municipality fails to meet any of the conditions during the period of the Municipal Debt Relief:
  - a. The benefits of the Relief to the municipality will immediately cease;
  - b. This means that Eskom will be obliged to implement its credit control and debt management policy on the defaulting municipality and the municipality must immediately start repaying its Eskom arrears, interest and penalties;
  - c. Eskom may resume any legal proceedings (relating to the municipality's arrear debt, interest and penalties as of 31 March 2023); and
  - d. The normal penalties applicable to the wider local government will also apply, including that the National Treasury could institute financial misconduct and/ or criminal proceedings against any official responsible for the municipality failing to meet the conditions, and a possible immediate invoking of section 216 of the Constitution, etc.
4. The inability to pay creditors is a national problem arising from prolonged financial mismanagement compounded by changing and deteriorating economic conditions. Specifically, in the municipality's case, prolonged defaults on Eskom and Water Boards accounts have negatively affected the municipality's financial viability and sustainability. As a result, the municipality's recent financial analysis, and AGSA findings indicates that it is no longer a going concern. It highlights that most defaulting municipalities, including Matjhabeng, are not generating sufficient funds to sustain their operations, with inefficiencies in Municipalities and Eskom further aggravating this national problem.

The implementation of the Debt Relief is subject to the municipality making a written application to the National Treasury in the specified format, which includes a written motivation by the CFO and Accounting Officer, a Council Resolution, a certification by HOD of Provincial Treasury, and a submission to National Treasury on the GO-MUNI portal. Upon consideration of the Municipality's application National Treasury will determine whether our Municipality qualifies to benefit from the relief package.

**A69/2023 MATJHABENG LOCAL MUNICIPALITY (FS184) – MUNICIPAL DEBT RELIEF APPLICATION.**

**PURPOSE OF THE REPORT**

*To motivate and obtain the approval of Council for Matjhabeng Local Municipality (FS184) to apply to the National Treasury for Municipal Debt Relief in terms of MFMA Circular no.124 issued in March 2023.*

**COUNCIL RESOLVED (30TH MAY 2023)**

- 1. Council notes the Municipal Debt Relief and Council endorse for a written application to the National Treasury to qualify for the relief as set-out in MFMA Circular 124;*
- 2. Council notes and approves the Municipal Manager and Chief Financial Officer's motivation included as part of the municipality's application for Municipal Debt Relief;*
- 3. Council notes and approves that the municipality is unable to commit to fully pay account of bulk service provides and will demonstrate full commitment subject to the installation of smart prepaid metering by the municipality.*
- 4. Council notes and substantially comply with the conditions for Municipal Debt Relief set out in MFMA Circular 124 and commits to substantially demonstrate its compliance to these conditions to the National Treasury's satisfaction for a continued minimum period of 36 consecutive months;*
- 5. Council notes and approves the plan to monthly monitor and report the municipality's compliance with the conditions for Municipal Debt Relief;*
- 6. Council endorses for the council's signed resolution and instruction to the municipal administration to the effect that Council approved the motivation, the conditions and the municipality's Debt Relief monitoring plan is submitted to the National Treasury as the municipality's application for Municipal Debt Relief as required in MFMA Circular 124.*

**1. COUNCIL'S PLAN TO MONTHLY MONITOR AND COMPLY WITH THE CONDITIONS FOR MUNICIPAL DEBT RELIEF**

**The Plan:**

1. Addresses all the conditions the municipality will need to meet for 12 consecutive months to qualify for the Eskom write-off of one third of R1 797 647 608 of the total R5 392 942 823.
2. Includes the minimum information the National Treasury stipulated in Item 3 of MFMA Circular 124

# ANNEXURE B:

## 26. LATEST PROVINCIAL TREASURY DEBT RELIEF COMPLIANCE CERTIFICATE



**National Treasury**  
**Municipal Debt Relief**  
**MFMA Circular No. 124**  
**Municipal Finance Management Act No. 56 of 2003**

Province		
FS		
Code	District	Code Description
FS184	Lejweleputswa	Matjhabeng

Monthly Performance Report																																														
Municipal Details			Part A						Part B					Part C				Part D				Part C					Maximization of Revenue Base			Part E														Scoring and Rating		
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges								Oversight														Score	Rating	
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41			
25.July25	Matjhabeng	FS184	No	No	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No	No	Yes	N/A	N/A	N/A	Yes	No	54%	Moderate compliance								
26.August25	Matjhabeng	FS184	No	No	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	No	No	No	N/A	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	No	59%	Moderate compliance								
27.September25	Matjhabeng	FS184	Yes	Yes	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	Yes	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	No	63%	Moderate compliance								
28.October25	Matjhabeng	FS184	No	No	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	No	Yes	No	54%	Moderate compliance	
29.November25	Matjhabeng	FS184	No	No	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	Yes	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	No	Yes	No	51%	Moderate compliance	
30.December25	Matjhabeng	FS184	No	No	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	No	Yes	No	54%	Moderate compliance	
31.January26	Matjhabeng	FS184																																											0%	Not completed
32.February26	Matjhabeng	FS184																																										0%	Not completed	
33.March26	Matjhabeng	FS184																																										0%	Not completed	
34.April26	Matjhabeng	FS184																																										0%	Not completed	
35.May26	Matjhabeng	FS184																																										0%	Not completed	
36.June26	Matjhabeng	FS184																																										0%	Not completed	
37.July26	Matjhabeng	FS184																																										0%	Not completed	
38.August26	Matjhabeng	FS184																																										0%	Not completed	
39.September26	Matjhabeng	FS184																																										0%	Not completed	
40.October26	Matjhabeng	FS184																																										0%	Not completed	
41.November26	Matjhabeng	FS184																																										0%	Not completed	

Comments/Motivation

HOD Name: ACTING HOD: Mr. PE LEBONE

Signature of HOD:

Date:





## 29. CIRCULAR 124 QUARTERLY AVERAGE COLLECTION RATE

<b>National Treasury</b>
<b>Municipal Debt Relief</b>
<b>MFMA Circular No. 124</b>
<b>Municipal Finance Management Act No. 56 of 2003</b>

Municipal Details					
Free State					
Code	District	Municipality	Period Monitored	No. Of Wards	
FS184		Matjhabeng	November	36	

Collection Rate Assessment																								
Aggregate Collection	Summary - Quarter 1					Q1	Summary - Quarter 2					Q2	Summary - Quarter 3					Q1	Summary - Quarter 4					Q1
	Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection		
1.Collection for whole demarcation	831 438 820	331 332 644	500 106 176	40%	40%	803 827 558	338 354 080	465 473 478	42%	42%	521 555 238	320 070 087	201 485 152	61%	61%	-	-	-	-	#DIV/0!				
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	-	#DIV/0!				
3.Collection: Property Rates	131 700 094	64 949 112	66 750 981	49%	49%	129 120 245	70 460 536	58 659 709	55%	55%	88 117 611	72 092 432	16 025 179	82%	82%	-	-	-	-	#DIV/0!				
4.Total average collection: Electricity (Municipal supplied areas)	197 399 542	155 094 589	42 304 953	79%	79%	161 138 217	156 891 896	4 246 321	97%	97%	83 310 847	148 994 258	(63 683 411)	176%	176%	-	-	-	-	#DIV/0!				
5.Total average collection: Water	89 200 257	28 306 175	60 894 082	32%	32%	71 955 906	29 347 824	42 608 082	41%	41%	44 922 388	20 066 263	24 856 124	45%	45%	-	-	-	-	#DIV/0!				
6.Total average collection: Wastewater	48 336 475	15 987 824	32 348 651	33%	33%	37 460 882	15 126 527	22 334 355	40%	40%	24 971 422	10 885 160	14 086 262	44%	44%	-	-	-	-	#DIV/0!				
7.Total average collection: Refuse	28 788 114	9 084 614	19 703 500	32%	32%	21 674 504	8 146 883	13 527 621	38%	38%	14 190 718	5 662 727	8 527 991	40%	40%	-	-	-	-	#DIV/0!				
8.Total average collection: Interest	336 014 337	57 910 329	278 104 008	17%	0%	382 477 804	58 380 413	324 097 391	15%	15%	266 042 253	64 369 246	201 673 007	24%	24%	-	-	-	-	#DIV/0!				

## 30. ESKOM BULK RECONCILIATION

### Eskom Bulk Reconciliation

														CREDITORS		
Client														Year-end		
Matjhabeng Local Municipality														30-Jun-26		
Prepared by														Date	Reviewed by	
ESKOM																
Account Number	9209566687															
	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	YE Total			
Opening balance	6 826 571 817,84	6 866 049 642,00	7 008 401 922,39	7 101 232 647,66	7 199 954 762,49	7 271 505 831,90	7 302 918 769,04	7 378 617 088,89	7 448 117 503,74	7 448 117 503,74	7 448 117 503,74	7 448 117 503,74	86 747 722 497,15			
Payments made	-	120 000 000,00	-	-	-	20 000 000,00	-	60 000 000,00	-	20 000 000,00	-	-	-	-240 000 000,00		
Total Charges for the Billing Period	121 160 651,45	110 703 201,35	65 023 225,56	66 584 978,14	63 146 252,49	60 845 751,55	64 048 547,55	59 228 125,33	-	-	-	-	610 740 733,42			
VAT	18 174 097,72	16 605 480,20	9 753 483,83	9 987 746,72	9 471 937,87	9 126 862,73	9 607 282,13	8 884 218,80	-	-	-	-	91 611 110,01			
Interest on overdue account	20 143 074,99	15 043 598,64	18 054 015,87	22 149 389,97	18 932 879,05	21 440 322,86	22 042 490,16	21 388 070,72	-	-	-	-	159 193 842,46			
Payment Adjustments													-			
Payment arrangement													-			
Interest adjustment													-			
Adjustments													-			
<b>Closing balance (Total Due)</b>	<b>6 866 049 642,00</b>	<b>7 008 401 922,39</b>	<b>7 101 232 647,66</b>	<b>7 199 954 762,49</b>	<b>7 271 505 831,90</b>	<b>7 302 918 769,04</b>	<b>7 378 617 088,89</b>	<b>7 448 117 503,74</b>	<b>87 369 268 183,04</b>							
		142 352 280,39	92 830 725,26	98 722 114,83	71 551 069,41	31 412 937,14	75 698 319,84	69 500 414,85	-	-	-	-	1,20	Balance Check R 7 448 117 502,54		

### 31. VAAL CENTRAL BULK RECONCILIATION

#### Vaal Central Bulk Reconciliation

MATJHABENG LOCAL MUNICIPALITY											
Vaal Central Water Creditors Reconciliation											
30-06-2026											
											
<p><b>Procedures</b>                  We obtained the VAAL CENTRAL invoices and made a summary of the Purchases, Interest, VAT and Payments for the period ending 30 June 2026.                  Opening balances are obtained from creditor's statements</p>											
<b>Results</b>											

	June 25'26 FY	Adjusted for Cut-off	2025/07/31	2025/08/31	2025/09/30	2025/10/31	2025/11/30	2025/12/31	2026/01/31	2026/02/28	2026/03/31
Opening balance	9 157 042 337,50		10 750 804 676,65	10 837 250 420,38	10 958 322 800,09	11 105 503 710,32	11 238 317 532,66	11 366 783 549,10	11 386 459 596,96	11 536 261 680,43	11 662 364 462,76
Total Charges for the Billing Period	884 357 976,11		56 137 470,17	62 295 523,41	90 691 602,58	72 667 582,17	72 043 277,88	71 156 718,50	89 643 570,49	72 974 095,48	
VAT raised at 15%	115 351 040,36		7 322 278,72	8 125 503,05	11 829 339,47	9 478 380,28	9 396 949,29	9 281 311,11	11 692 639,63	9 518 360,28	-
Interest payable	819 053 322,68		70 308 273,56	70 776 856,30	68 489 307,65	72 146 240,17	68 422 738,56	71 676 047,86	72 158 512,98	65 128 686,85	
Adjustments on accounts	-										
Payments made	(225 000 000,00)		(40 000 000,00)	(12 000 000,00)	(12 000 000,00)	(12 000 000,00)	(12 000 000,00)	(52 000 000,00)	(12 000 000,00)	(12 000 000,00)	
<b>Totals</b>	<b>10 750 804 676,65</b>	<b>-</b>	<b>10 837 250 420,38</b>	<b>10 958 322 800,09</b>	<b>11 105 503 710,32</b>	<b>11 238 317 532,66</b>	<b>11 366 783 549,10</b>	<b>11 386 459 596,96</b>	<b>11 536 261 680,43</b>	<b>11 662 364 462,76</b>	<b>11 662 364 462,76</b>
			86 445 743,73	121 072 379,71	147 180 910,23	132 813 822,34	128 466 016,44	90 832 766,36	149 802 083,47	126 102 782,33	-

Feb 2026 Accounts	Total billed incl VAT	Interest charged - 280225	Total outstanding
Welkom/Thabong	46 157 515,07	39 591 039,64	5 630 041 385,42
Hennenman/Phomolong	1 899 770,11	1 883 286,70	299 083 419,42
Mmamahabane	439 132,91	-	806 113,31
Virginia/Meloding	11 794 425,42	11 711 447,22	1 705 864 546,09
Odendaalsrus/Kutlwanoong	9 445 678,64	10 881 334,77	1 591 756 181,31
Allanridge/Nyakallong	2 677 001,63	1 061 578,52	175 038 703,44
Ventersburg	531 059,77	-	679 437,91
Leeuwbosch Farm	29 511,93		50 227,21
Analytical Service			
	<b>72 974 095,48</b>	<b>65 128 686,85</b>	<b>9 403 320 014,11</b>
<b>Balance as at 28 Feb 2026</b>	<b>9 541 422 796,44</b>		

### 32. BULK PURCHASES PROOF OF PAYMENTS

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## Payments Status Report

Thu, Feb 26, 2026 at 03:45:22 PM

Transaction Type **Transfer**  
 Action Date 20260226  
 Amount 20,000,000.00

Status **Successful**

Nominated Account  
 Beneficiary Code  
 From Account **MATJHABENG LOCAL MUNICIPALITY - 4053705465**  
 To Account **ESKOM-920956687 - 55070067316**

Transaction Number 396001

Payment Confirmation Details:	Status	Cost
Beneficiary Payment Confirmation None	None	0.00
Internal User Payment Confirmation None	None	0.00
Additional Payment Confirmation None	None	0.00
Additional Comments	None	0.00

2/26/26, 3:46 PM about:blank



## Payments Status Report

Thu, Feb 26, 2026 at 03:46:20 PM

Transaction Type **Transfer**  
 Action Date 20260226  
 Amount 12,000,000.00

Status **Successful**

Nominated Account  
 Beneficiary Code  
 From Account **MATJHABENG LOCAL MUNICIPALITY - 4053705465**  
 To Account **VAAL CENTRAL WATER - 25/2/2026 - 790600622**

Transaction Number 396002

Payment Confirmation Details:	Status	Cost
Beneficiary Payment Confirmation None	None	0.00
Internal User Payment Confirmation None	None	0.00
Additional Payment Confirmation None	None	0.00
Additional Comments	None	0.00

# 33. CIRCULAR 128 ANNEXURE C INDIGENT MONTHLY REPORTING



Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))

**Instruction** - complete only with information of the current households registered as indigent with the municipality ( Do NOT include the information of all households unless explicitly stated otherwise)

Description	Ref	As Per Debt Relief Application		Current Year - 2024/2025													
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
<b>Indigent Household service targets</b>																	
<b>Water</b> (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling	1	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
Indigent HH's with piped water inside yard (Do not in dwelling)	2	-	-	-	-	-	-	-	-	-	-	-	-				
Indigent HH's using public tap (at least one service level)	3	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
Indigent HH's with other water supply (at least one service level)	4	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>	5	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
Indigent HH's using public tap (< min. service level)	6	-	-	-	-	-	-	-	-	-	-	-	-				
Indigent HH's with other water supply (< min. service level)	7	-	-	-	-	-	-	-	-	-	-	-	-				
Indigent HH's with no water supply	8	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>	9	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total number of registered indigent households</b>	10	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
<b>Status of water supply</b>																	
Number of Indigent HH's with piped water	11	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
Number of Indigent HH's with conventional metered water	12	-	-	-	-	-	-	-	-	-	-	-	-				
Number of Indigent HH's with NCT metered currently - Water	13	-	-	-	-	-	-	-	-	-	-	-	-				
Number of Indigent HH's with NO Water supply - No metering	14	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total number of registered indigent households</b>	15	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
<b>Status of unlimited supply of Water</b>																	
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically supplying Water to the national free basic list of 6k litres per household per month	16	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
Number of Indigent HH's with NCT metered currently receiving unlimited supply - Water	17	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total number of registered indigent households receiving unlimited supply - Water</b>	18	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
Other Total Number of registered indigent households receiving unlimited supply - State the number of HH's billed for consumption above the 6 kilolitres	19	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
<b>Electricity</b> (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least one service level)	20	20 177	20 177	20 177	20 177	-	-	395	10 596	10 660	11 430	11 430	11 430				
Indigent HH's with Electricity - piped (min service level)	21	1 609	1 609	1 609	1 609	-	-	256	4 614	4 614	4 882	4 831	5 041				
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>	22	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
Indigent HH's with Electricity (< min. service level)	23	-	-	-	-	-	-	-	-	-	-	-	-				
Indigent HH's with other energy sources	24	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>	25	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total number of registered indigent households</b>	26	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
<b>Status of Electricity supply</b>																	
Number of Indigent HH's with piped Electricity	27	-	-	-	-	-	-	-	-	-	-	-	-				
Number of Indigent HH's with conventional metered Electricity	28	-	-	-	-	-	-	-	-	-	-	-	-				
Number of Indigent HH's with NCT metered currently - Electricity	29	-	-	-	-	-	-	-	-	-	-	-	-				
Number of Indigent HH's with other energy sources - No metering	30	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total number of registered indigent households</b>	31	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Status of unlimited supply of Electricity</b>																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically supplying Electricity to the national free basic list of 6kWh per household per month	32	20 177	20 177	20 177	20 177	-	-	395	10 596	10 660	11 430	11 430	11 430				
Number of Indigent HH's with NCT metered currently receiving unlimited supply - Electricity	33	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>	34	20 177	20 177	20 177	20 177	-	-	395	10 596	10 660	11 430	11 430	11 430				
Other Total Number of registered indigent households receiving unlimited supply of Electricity - State the number of HH's billed for consumption above the 6kWh	35	1 609	1 609	1 609	1 609	-	-	256	4 614	4 614	4 882	4 831	5 041				
<b>Number of ALL Households receiving Free Basic Service (including registered indigent households)</b>																	
Water (6 kilolitres per household per month)	36	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
Electricity (other energy (5kWh per household per month))	37	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471				
<b>Cost of Free Basic Services provided to ALL Households in Formal Settlements (R'000)</b>																	
Water (6 kilolitres per household per month)	38	348 833	348 833	348 833	348 833	-	-	348 833	348 833	348 833	348 833	348 833	348 833				
Electricity (other energy (5kWh per household per month))	39	1 580 507	1 580 507	1 580 507	1 580 507	-	-	1 580 507	1 580 507	1 580 507	1 580 507	1 580 507	1 580 507				
<b>Cost of Free Basic Services provided to ALL Households in Informal Formal Settlements (R'000)</b>																	
Water (6 kilolitres per household per month)	40	-	-	-	-	-	-	-	-	-	-	-	-				
Electricity (other energy (5kWh per household per month))	41	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total cost of Free Water and Electricity provided to ALL Households</b>	42	1 929 340	1 929 340	1 929 340	1 929 340	-	-	1 929 340	1 929 340	1 929 340	1 929 340	1 929 340	1 929 340				
<b>Highest level of free service provided per household (ALL Households)</b>																	
Property rates (R value thereof)	43	83	83	83	83	86	86	86	86	86	88	88	88				
Water (kilolitres per household per month)	44	6	6	6	6	6	6	6	6	6	6	6	6				
Sanitation (kilolitres per household per month)	45	-	-	-	-	-	-	-	-	-	-	-	-				
Sanitation (Rands per household per month)	46	149	149	149	149	158	158	158	158	158	158	158	158				
Electricity (kWh per household per month)	47	52	52	52	52	58	58	58	58	58	58	58	58				
Rates (average three per week)	48	52	52	52	52	58	58	58	58	58	58	58	58				
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>																	
<b>Residential Category</b> - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)																	
PS1 Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	49	20 345 548	20 345 548	20 345 548	20 345 548	-	-	20 345 548	20 345 548	20 345 548	20 345 548	20 345 548	20 345 548				
Additional Subsidies - Property rates exemptions, reductions and rebates in excess of section 17 of MPRA	50	9 565	9 565	9 565	9 565	-	-	9 565	9 565	9 565	9 565	9 565	9 565				
<b>Water</b> (in excess of 6 kilolitres per indigent household per month)																	
Sanitation (in excess of free sanitation service to indigent households)	51	-	-	-	-	-	-	-	-	-	-	-	-				
Electricity (other energy (in excess of 6 kWh per indigent household per month))	52	-	-	-	-	-	-	-	-	-	-	-	-				
Rates (in excess of one removal a week for indigent households)	53	-	-	-	-	-	-	-	-	-	-	-	-				
Municipal Housing - rental rebates	54	-	-	-	-	-	-	-	-	-	-	-	-				
Housing - top structure subsidies	55	-	-	-	-	-	-	-	-	-	-	-	-				
Other	56	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total revenue cost of subsidised services provided</b>	57	20 355 113	20 355 113	20 355 113	20 355 113	-	-	20 355 113	20 355 113	20 355 113	20 355 113	20 355 113	20 355 113				

### 34. VALUATION ROLL RECONCILIATION

Property Rates Reconciliation						
Province	FS					
District	Lejweleputswa District					
Type	LM					
Municipal Name	Matjhabeng					
GV Period	01/07/2021- 30/06/2026					
Financial Year	2024/2025					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	84249	84127	122	18 922 291 055,00	18 960 385 239,00	- 38 094 184,00
Industrial	674	667	7	989 149 000,00	988 769 000,00	380 000,00
Business and Commercial	2319	2258	61	3 662 249 000,00	3 6814 19 000,00	- 19 170 000,00
Agricultural	2191	2127	64	7 282 488 003,00	7 305 868 000,00	- 23 379 997,00
Mining	98	87	11	466 453 000,00	466 453 000,00	-
State Owned for Public Purpose	415	407	8	2 361 829 000,00	2 367 358 000,00	- 5 529 000,00
PSI	311	0	311	138 443 820,00	-	138 443 820,00
PBO	34	4	30	174 960 000,00	33 220 000,00	14 174 000,00
Multi Use	1	0	1	-	-	-
Vacant	1838	1937	-99	127 740 100,00	139 834 100,00	- 12 094 000,00
POW	415	0	415	493 702 000,00	-	493 702 000,00
Municipal	28998	0	28998	3 610 474 700,00	-	3 610 474 700,00
Other	0	0	0	-	-	-
	<u>121543</u>	<u>91614</u>	<u>29929</u>	<u>38 229 779 678,00</u>	<u>33 943 306 339,00</u>	<u>4 286 473 339,00</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	12 305 002	23 547 078	- 11242 076	36 915 006,39	70 641 233,70	- 33 726 227,31
Industrial	1393 052	2 459 564	- 1066 512	4 179 154,53	7 378 690,62	- 3 199 536,09
Business and Commercial	5 157 667	9 211 511	- 4 053 844	15 473 002,03	27 634 533,54	- 12 161 531,52
Agricultural	1280 504	2 270 909	- 990 405	3 841 512,42	6 812 726,19	- 2 971 213,77
Mining	1318 507	2 329 544	- 1011 037	3 955 521,44	6 988 632,27	- 3 033 110,83
State Owned for Public Purpose	3 326 243	9 187 322	- 5 861 080	9 978 727,52	27 561 966,27	- 17 583 238,75
PSI	136 483	-	136 483	409 447,60	-	409 447,60
PBO	246 402	128 921	117 481	739 206,00	386 763,87	352 442,13
Multi Use	-	-	-	-	-	-
Vacant	89 950	174 148	- 84 197	269 850,96	522 442,92	- 252 591,96
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	<u>R25 253 809,63</u>	<u>R49 308 996,46</u>	<u>-R24 055 186,83</u>	<u>75 761 428,89</u>	<u>147 926 989,38</u>	<u>- 72 165 560,49</u>

**PART IV - BUDGET FUNDING**

Complete only yellow Shaded Cells

FS					FS184	
<input type="text" value="Matjhabeng"/>					Year Monitored	1
					Fin year	2025/2026
					Funding Plan Start Yr	2025/2026
<b>Targets and Baseline per Approved Funding Plan</b>	<b>1.Positive Cashflow</b>	<b>2.Cash Coverage</b>	<b>3.Collection Rate</b>	<b>4.Trade Payables</b>	<b>5.Non Core Exp</b>	
Target	206 213 488	15	55%	15%	30%	
Baseline	74 002 331	12	52%	5%	N/a	
<b>Notes</b>	Capture Full Rand Value	Capture In Days	Capture As %	Capture As- %	Non Core Is Automated from Non Core Tab	
<b>Completed</b>						

**Example**

					LIM123	
<input type="text" value="Musina"/>					Year Monitored	1
					Fin year	2022/2023
					Funding Plan Start Yr	2022/2023
<b>Targets and Baseline per Approved Funding Plan</b>	<b>1.Positive Cashflow</b>	<b>2.Cash Coverage</b>	<b>3.Collection Rate</b>	<b>4.Trade Payables</b>	<b>5.Non Core Exp</b>	
Target	71 243 272	15	70%	-25%	30%	
Baseline	69 319 706	12	40%	7 500 000	N/a	
<b>Notes</b>	Capture Full Rand Value	Capture In Days	Capture As %	Capture As- %	Non Core Is Automated from Non Core Tab	

1.Detailed Funding Implementation Plan /Activities

No	Pillar	Focus Area	Activity	Frequency	Start Date	Due Date	Responsible for Performing (executing the activity)	Responsible for reviewing/monitoring performance	POE	8.February								
										By Responsible Official			By Supervisor					
										Was Activity Performed	Activity Status	POE (On Implemented Activity)	POE TYPE	Comments	(Was Activity Performed)	Comments		
1	Positive cash flow	Baseline Assessment	Determine the Current Cashflow status at beginning of year 2/Prior implementation of	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Cashflow Forecast WB	The BFP indicates targets	Yes			
			Setting of Targets	Establish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	The BFP indicates targets	Yes		
			Monthly Cashflow Plans	Set Monthly Actual Cash Projections	Monthly	2025/07/01	2026/06/30	Budget Manager	CFO	C schedules	Yes	Concluded	Concluded	C schedules	The C-Schedules are uploa	Yes		
			Primary Analysis of Actual Cash	Analyze the Actual Cash Spending against the Monthly Cash Projections	Monthly	2025/07/01	2026/06/30	Exp Manager	CFO	C schedules	Yes	In-Progress	Concluded - Ongoing Activity	C schedules	The C-Schedules are uploa	Yes		
												Select	Select	Select			Select	
												Select	Select	Select			Select	
7	Cash coverage	Cash Coverage	Baseline Assessment	Determine the current status at beginning of year 2/Prior Implementation of Funding Plan	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	The BFP indicates targets	Yes		
			Setting of Targets	Establish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	The BFP indicates targets	Yes		
												Select	Select	Select			Select	
												Select	Select	Select			Select	
												Select	Select	Select			Select	
												Select	Select	Select			Select	
19	Collection Rate	Collection Rates	Setting of Targets	Establish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	The BFP indicates targets	Yes		
			Monthly Consumer Statements	Issuing Monthly Consumer Statements	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Customer Account Statements	Yes	In-Progress	Concluded - Ongoing Activity	Customer Accounts Sta	Statements of accounts are	Yes		
			Credit control and debt collection Process	Implementation of credit control and debt collection Procedures	Yearly	2025/07/01	2026/06/30	Revenue Manager	CFO	Budget Policies	Yes	In-Progress	Concluded - Ongoing Activity	Credit Control Policy	Procedures are listing on C	Yes		
			Top 100 Debtors (Excluding Organs Of State)	Develop a Plan on a Targeted Approach On Top 100 Debtors	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Debtors Age Analysis	Yes	Concluded	Concluded	Debtors Age Analysis	Reports are uploaded on G	Yes		
			Top 100 Debtors (Excluding Organs Of State)	Implementation of the Top 100 Debtors Plan	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Debtors Recon	Yes	In-Progress	Concluded - Ongoing Activity	Debtors Recon	Reports are uploaded on G	Yes		
			Government Debt Accuracy	Test the Accuracy of Billing over government Debt	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Billing Report	Yes	In-Progress	Concluded - Ongoing Activity	Billing Report	Reports are uploaded on G	Yes		
			Government Debt Collection	Enter into Arrangements over payment of Government Debt	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Contracts Agreements	Yes	In-Progress	Concluded - Ongoing Activity	Contracts Agreements	Reports are uploaded on G	Yes		
			Government Debt Collection	Monitor Adherence to On Debtor Payment Arrangements made.	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Debtors Recon	Yes	In-Progress	Concluded - Ongoing Activity	Debtors Recon	Reports are uploaded on G	Yes		
			Revenue Enhancement Committee	Establishment of a functional revenue steering Committee	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Registers	Yes	In-Progress	Concluded - Ongoing Activity	Registers	Registers are available at r	Yes		
												Select	Select	Select			Select	
27	Trade payables	Trade Payables	Baseline Assessment	Determine the current status at beginning of year 2/Prior Implementation of Funding Plan	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	Targets are set on BFP	Yes		
			Setting of Targets	Establish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan	Yes	In-Progress	Concluded - Ongoing Activity	Funding Plan	The BFP indicates targets	Yes		
			Top Creditors Listing	Determine the Top 10 Creditors	Monthly	2025/07/01	2026/06/30	Manager Exp	CFO	Creditors Recon	Yes	In-Progress	Concluded - Ongoing Activity	Creditors Recon	Monthly creditors Recon s	Yes		
			Payment Arrangements	Enter into payment Arrangements with the Top 10 Creditors	Monthly	2025/07/01	2026/06/30	Manager Exp	CFO	Contracts Agreements	Yes	Concluded	Concluded	Contracts Agreements	Reports are uploaded on G	Yes		
			30 Days Payment Turnaround	Ensure that Current Accounts are paid within 30 Days of Invoice Receipt	Monthly	2025/07/01	2026/06/30	Manager Exp	CFO	Bank Statement	Yes	Concluded	Concluded	Bank Statement	Reports are uploaded on G	Yes		
			Split on Current and Non Current as well as the Payments Arrangement Specifics	Ensure that Orders are only approved where the account is on hand to secure funds	Annually	2025/07/01	2026/06/30	Manager Exp	CFO	Creditors Recon	No	Not Started	Not Yet Started	Creditors Recon	Performed towards year en	No		
			Approval of Orders	Ensure that Orders are only approved where the account is on hand to secure funds	Weekly	2025/07/01	2026/06/30	Manager Exp	CFO	Bank Statement	Yes	In-Progress	In progress	Bank Statement	Available at request	Yes		
												Select	Select	Select			Select	
33	Non-core expenditure	Reduction In Non Core Expenditure	Baseline Assessment	Determine the current status at beginning of year 2/Prior implementation of funding	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	The BFP indicates targets	Yes		
			Setting of Targets	Establish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	The BFP indicates targets	Yes		
			Listing of Non Core Expenditure	Identify the Non Core expenditure where reduction is per the target set with	Annually	2025/07/01	2026/06/30	Manager Exp	CFO	Expenditure Analysis Report	Yes	In-Progress	Concluded - Ongoing Activity	Expenditure Analysis Ri	Reports are uploaded on G	Yes		